



Final Monthly Treasury Statement

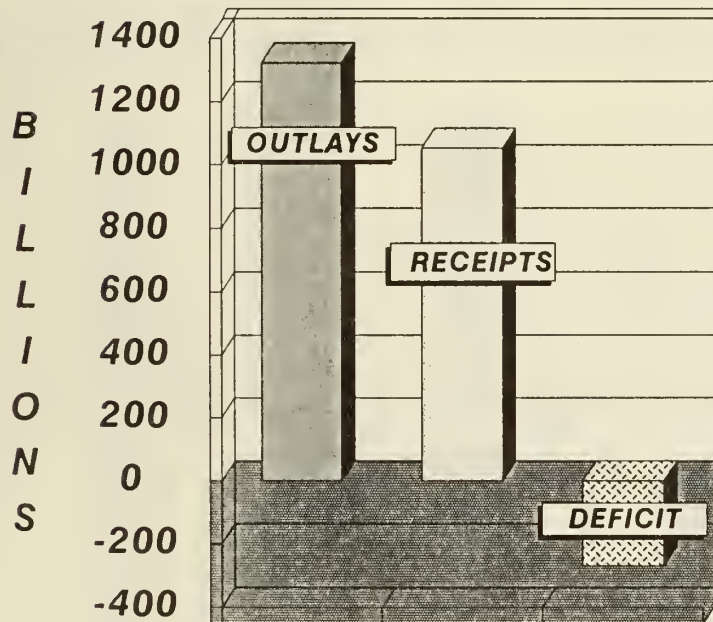
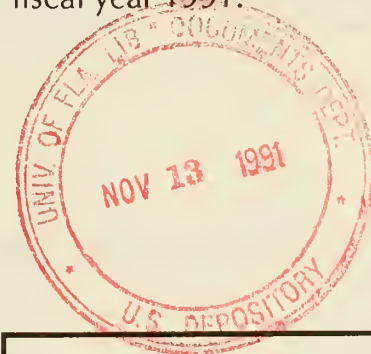
of Receipts and Outlays
of the United States Government

For Fiscal Year 1991 Through September 30, 1991, and Other Periods

Highlight

This issue contains the final budget results for fiscal year 1991.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH SEPTEMBER 1991



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Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; refunds

of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1990 and 1991, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1990			
October	68,420	94,503	26,084
November	71,174	100,906	29,732
December	89,122	103,893	14,772
January	99,524	91,242	-8,282
February	65,141	100,348	35,207
March	64,805	118,128	53,324
April	139,604	97,775	-41,829
May	69,186	111,668	42,482
June	110,601	121,706	11,105
July	72,329	98,253	25,924
August	78,462	131,181	52,719
September	102,939	182,171	¹ -20,768
Year-to-Date	²1,031,308	²1,251,776	²220,469
FY 1991			
October	76,986	108,270	31,285
November	70,507	118,142	47,635
December	101,900	109,212	7,311
January	100,713	99,023	-1,690
February	67,657	93,834	26,177
March	64,805	105,876	41,071
April	140,380	110,249	-30,131
May	63,560	116,906	53,346
June	103,389	105,849	2,460
July	78,593	119,384	40,791
August	76,426	120,071	43,645
September	108,917	115,746	6,829
Year-to-Date	1,053,832	1,322,561	268,729

¹ Includes an adjustment of \$11 million to record the interest expense on zero-coupon bonds issued by the Architect of the Capitol to finance the Federal Judiciary Office Building.

² The receipt, outlays and deficit figures differ from the 1992 Budget released by the Office of Management and Budget on February 4, 1991, by a net of \$73 million, due mainly to revisions in data following the release of the Final September 1990 Monthly Treasury Statement.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, September 1991 and Other Periods

[\$ millions]					
Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1990)	Budget Estimates Next Fiscal Year (1992) ¹
Total on-budget and off-budget results:					
Total receipts	108,917	1,053,832	1,068,678	1,031,308	1,145,509
On-budget receipts	82,703	759,948	775,715	749,652	832,044
Off-budget receipts	26,214	293,885	292,963	281,656	313,465
Total outlays	115,746	1,322,561	1,350,891	1,251,776	1,493,811
On-budget outlays	91,089	1,080,874	1,113,992	1,026,711	1,244,109
Off-budget outlays	24,657	241,687	236,899	225,065	249,702
Total surplus (+) or deficit (-)	- 6,829	- 268,729	- 282,213	- 220,469	- 348,302
On-budget surplus (+) or deficit (-)	- 8,386	- 320,926	- 338,277	- 277,059	- 412,065
Off-budget surplus (+) or deficit (-)	+ 1,557	+ 52,198	+ 56,064	+ 56,590	+ 63,763
Total on-budget and off-budget financing	6,829	268,729	282,213	220,469	348,302
Means of financing:					
Borrowing from the public	27,970	276,802	271,282	220,101	345,198
Reduction of operating cash, increase (-)	- 23,133	- 1,329	10,155	818	.....
By other means	1,992	- 6,744	776	- 451	3,104

¹These figures are based on the Mid-Session Review of the FY 1992 Budget provided by the Office of Management and Budget and released on July 15, 1991.

... No Transactions.

Note: Details may not add to totals due to rounding.

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1990 and 1991

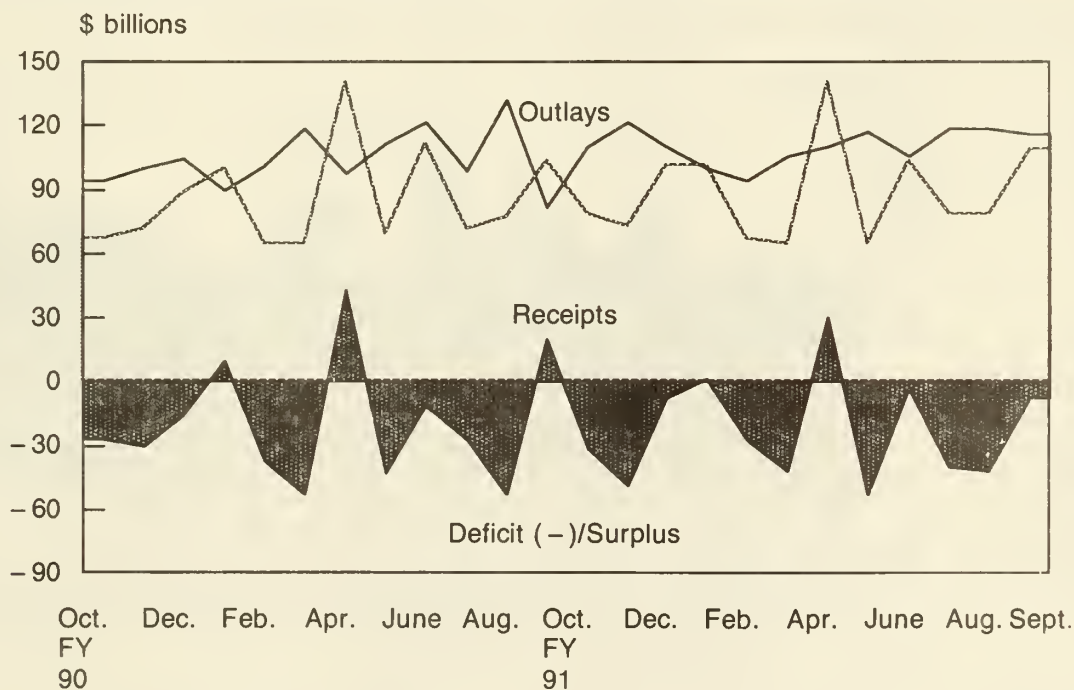


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1990 and 1991

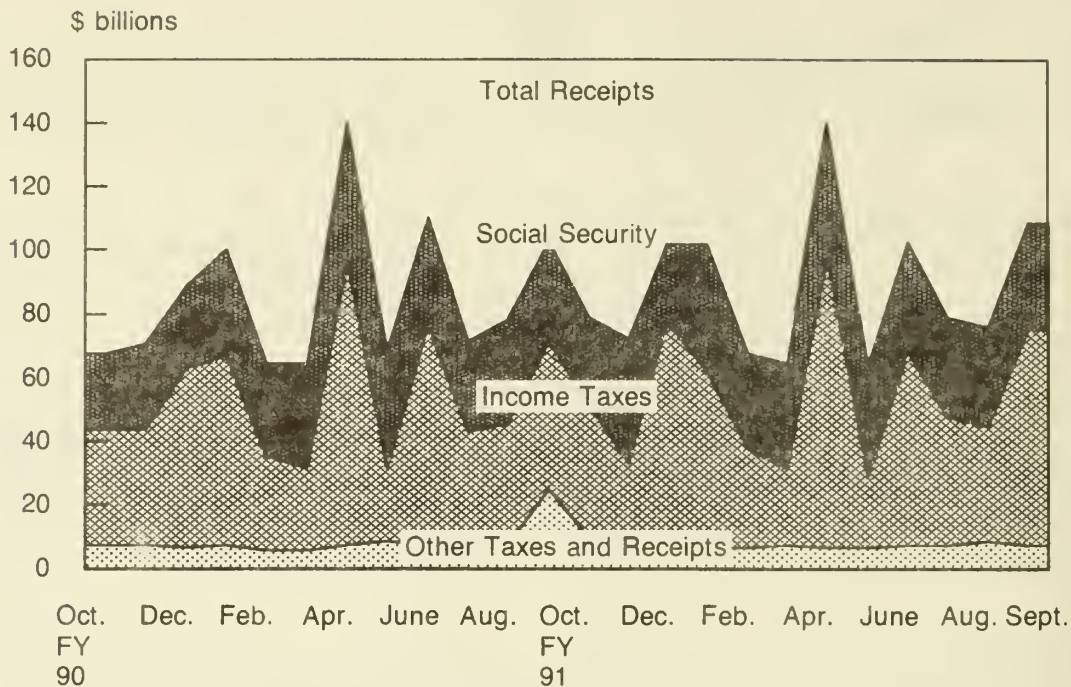


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1990 and 1991

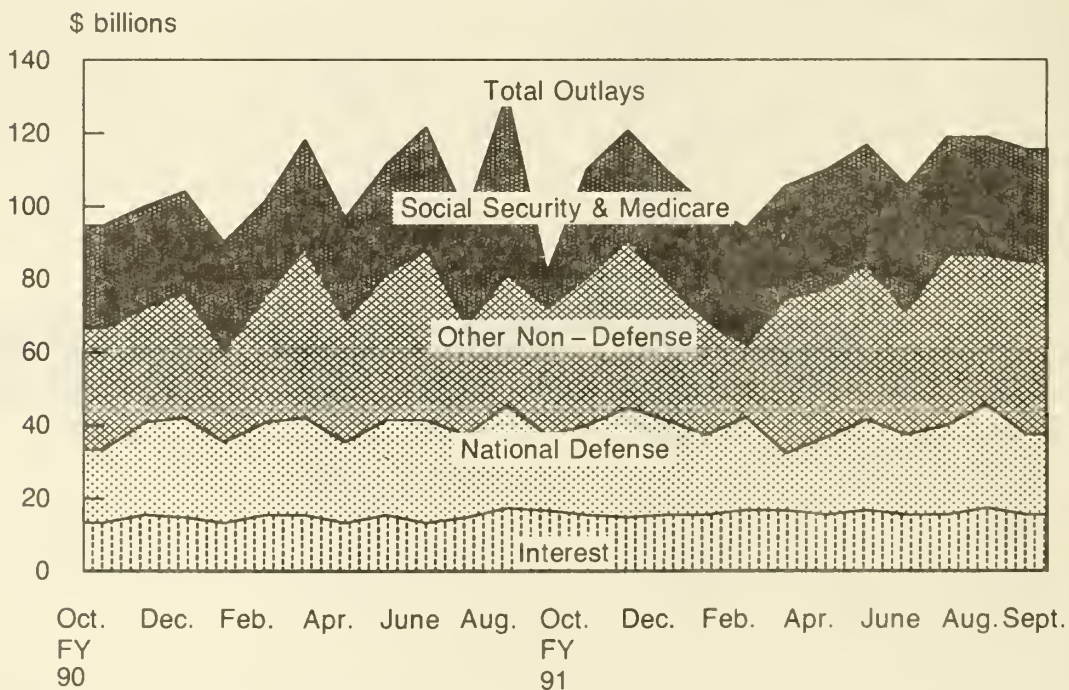


Table 3. Summary of Receipts and Outlays of the U.S. Government, September 1991 and Other Periods
[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	47,979	467,827	466,884	481,901
Corporation income taxes	18,580	98,086	93,507	98,508
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	26,214	293,885	281,656	292,963
Employment taxes and contributions (on-budget)	7,224	76,641	72,235	76,391
Unemployment insurance	234	20,922	21,635	21,112
Other retirement contributions	370	4,563	4,522	4,586
Excise taxes	4,038	42,430	35,345	42,333
Estate and gift taxes	939	11,138	11,500	11,493
Customs duties	1,322	15,921	16,707	16,999
Miscellaneous receipts	2,018	22,419	27,316	22,392
Total Receipts	108,917	1,053,832	1,031,308	1,068,678
(On-budget)	82,703	759,948	749,652	775,715
(Off-budget)	26,214	293,885	281,656	292,963
Budget Outlays				
Legislative Branch	163	2,295	2,244	2,555
The Judiciary	134	1,989	1,641	2,056
Executive Office of the President	19	193	157	258
Funds Appropriated to the President	542	11,724	10,086	12,127
Department of Agriculture	3,525	54,119	46,012	55,855
Department of Commerce	161	2,585	3,734	2,791
Department of Defense—Military	21,006	261,925	289,755	262,188
Department of Defense—Civil	2,290	26,538	24,975	26,415
Department of Education	1,931	25,339	23,109	24,638
Department of Energy	973	12,459	12,028	13,539
Department of Health and Human Services, except Social Security	16,978	217,541	193,679	225,245
Department of Health and Human Services, Social Security	22,638	266,395	244,998	263,308
Department of Housing and Urban Development	1,921	22,751	20,167	23,501
Department of the Interior	739	6,094	5,795	6,407
Department of Justice	637	8,244	6,507	8,697
Department of Labor	2,229	34,049	25,316	34,604
Department of State	246	4,252	3,979	4,461
Department of Transportation	2,686	30,503	28,637	30,801
Department of the Treasury:				
Interest on the Public Debt	17,750	286,022	264,853	284,697
Other	-1,705	-9,128	-9,589	-8,984
Department of Veterans Affairs	1,313	31,214	28,998	31,614
Environmental Protection Agency	544	5,770	5,108	5,776
General Services Administration	192	487	-123	756
National Aeronautics and Space Administration	1,148	13,878	12,429	13,499
Office of Personnel Management	2,860	34,808	31,949	35,161
Small Business Administration	36	613	692	544
Other independent agencies:				
Resolution Trust Corporation	13,971	50,751	46,547	62,249
Other	6,343	29,704	27,118	35,948
Undistributed offsetting receipts:				
Interest	-155	-71,198	-62,408	-70,842
Other	-5,369	-39,356	-36,618	-38,973
Total Outlays	115,746	1,322,561	1,251,776	1,350,891
(On-budget)	91,089	1,080,874	1,026,711	1,113,992
(Off-budget)	24,657	241,687	225,065	236,899
Surplus (+) or deficit (-)	-6,829	-268,729	-220,469	-282,213
(On-budget)	-8,386	-320,926	-277,059	-338,277
(Off-budget)	+1,557	+52,198	+56,590	+56,064

¹These figures are based on the Mid-Session Review of the FY 1992 Budget provided by the Office of Management and Budget and released on July 15, 1991

²Includes an adjustment of \$11 million to record the interest expense on zero-coupon bonds issued by the Architect of the Capitol to finance the Federal Judiciary Office Building.
Note: Details may not add to totals due to rounding.

Table 4. Receipts of the U.S. Government, September 1991 and Other Periods
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	30,758			404,152			388,384		
Presidential Election Campaign Fund	(**)			32			32		
Other	19,145			142,693			151,285		
Total—Individual income taxes	49,903	1,924	47,979	546,878	79,050	467,827	539,702	72,817	466,884
Corporation income taxes	19,514	934	18,580	113,599	15,513	98,086	110,017	16,510	93,507
Social Insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	21,470		21,470	247,682	604	247,078	239,800	791	239,009
Self-Employment Contributions Act taxes	2,206		2,206	18,412		18,412	16,008		16,008
Deposits by States	6		6	12		12	13		13
Other	(**)		(**)	(**)		(**)	(**)		(**)
Total—FOASI trust fund	23,682		23,682	266,106	604	265,503	255,822	791	255,031
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	2,300		2,300	26,483	66	26,417	25,093	76	25,017
Self-Employment Contributions Act taxes	237		237	1,968		1,968	1,612		1,612
Deposits by States	-4		-4	-3		-3	-4		-4
Other				(**)		(**)			
Total—FDI trust fund	2,533		2,533	28,448	66	28,382	26,700	76	26,625
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	6,162		6,162	67,595	161	67,434	64,272	215	64,057
Self-Employment Contributions Act taxes	676		676	5,077		5,077	4,175		4,175
Receipts from Railroad Retirement Board				329		329	332		332
Deposits by States	-1		-1	2		2	-8		-8
Total—FHI trust fund	6,837		6,837	73,003	161	72,842	68,771	215	68,556
Railroad retirement accounts:									
Rail industry pension fund	222	-1	223	2,363	-8	2,371	2,334	42	2,292
Railroad social security equivalent benefit	165		165	1,428		1,428	1,387		1,387
Total—Employment taxes and contributions	33,438	-1	33,439	371,349	823	370,526	355,014	1,123	353,891
Unemployment insurance:									
State taxes deposited in Treasury	185		185	15,296		15,296	15,967		15,967
Federal Unemployment Tax Act taxes	51	6	45	5,474	146	5,328	5,516	160	5,356
Railroad Unemployment taxes	1		1	185		185	199		199
Railroad debt repayment	3		3	113		113	112		112
Total—Unemployment insurance	240	6	234	21,068	146	20,922	21,795	160	21,635
Other retirement contributions:									
Federal employees retirement—Employee contributions	361		361	4,454		4,454	4,405		4,405
Contributions for non-Federal employees	8		8	108		108	117		117
Total—Other retirement contributions	370		370	4,563		4,563	4,522		4,522
Total—Social Insurance taxes and contributions	34,048	6	34,042	396,980	969	396,011	381,331	1,283	380,047
Excise taxes:									
Miscellaneous excise taxes ¹	2,011	105	1,906	20,472	582	19,890	18,421	1,309	17,112
Airport and airway trust fund	413		413	4,919	10	4,910	3,718	18	3,700
Highway trust fund	1,666		1,666	17,331	352	16,979	14,570	702	13,867
Black lung disability trust fund	52		52	652		652	665		665
Total—Excise taxes	4,143	105	4,038	43,374	943	42,430	37,374	2,029	35,345
Estate and gift taxes	975	36	939	11,473	335	11,138	11,762	262	11,500
Customs duties	1,389	67	1,322	16,738	817	15,921	17,379	672	16,707
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,636		1,636	19,158		19,158	24,319		24,319
All other	382	(**)	382	3,270	10	3,261	3,001	4	2,997
Total—Miscellaneous receipts	2,019	(**)	2,018	22,429	10	22,419	27,320	4	27,316
Total—Receipts	111,990	3,073	108,917	1,151,470	97,637	1,053,832	1,124,884	93,576	1,031,308
Total—On-budget	85,776	3,073	82,703	856,915	96,967	759,948	842,362	92,710	749,652
Total—Off-budget	26,214		26,214	294,554	670	293,885	282,522	867	281,656

¹Includes amounts for windfall profits tax pursuant to P.L. 96-223.

... No Transactions.

(**) Less than \$500,000.

Note: Details may not add to totals due to rounding

Table 5. Outlays of the U.S. Government, September 1991 and Other Periods
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	36	(**)	36	393	1	392	382	1	381
House of Representatives	55	(**)	54	656	1	655	586	1	585
Joint items	6	.....	6	106	.....	106	141	.....	141
Congressional Budget Office	2	.....	2	20	.....	20	18	.....	18
Architect of the Capitol	20	1	19	196	9	187	149	8	141
Library of Congress	33	.....	33	443	.....	443	479	.....	479
Government Printing Office:									
Revolving fund (net)	-7	.....	-7	-38	.....	-38	19	.....	19
General fund appropriations	4	.....	4	113	.....	113	101	.....	101
General Accounting Office	27	.....	27	393	.....	393	365	.....	365
United States Tax Court	2	.....	2	29	.....	29	27	.....	27
Other Legislative Branch agencies	1	.....	1	28	.....	28	26	.....	26
Proprietary receipts from the public .....	.....	1	-1	.....	7	-7	.....	19	-19
Intrabudgetary transactions	-13	.....	-13	-27	.....	-27	-21	.....	-21
Total—Legislative Branch	165	2	163	2,313	18	2,295	2,273	29	2,244
The Judiciary:									
Supreme Court of the United States	4	.....	4	20	.....	20	17	.....	17
Courts of appeals, district courts, and other judicial services	139	(**)	139	1,894	(**)	1,894	1,552	.....	1,552
Other	-9	.....	-9	75	.....	75	72	.....	72
Total—The Judiciary	134	(**)	134	1,989	(**)	1,989	1,641	.....	1,641
Executive Office of the President:									
Compensation of the President and the White House Office	3	.....	3	32	.....	32	30	.....	30
Office of Management and Budget	5	.....	5	53	.....	53	44	.....	44
Other	11	.....	11	108	.....	108	83	.....	83
Total—Executive Office of the President	19	.....	19	193	.....	193	157	.....	157
Funds Appropriated to the President:									
International Security Assistance:									
Guarantee reserve fund	16	66	-50	5,828	173	5,655	766	732	34
Foreign military financing	7	.....	7	-87	.....	-87	4,618	.....	4,618
Economic support fund	191	.....	191	4,321	.....	4,321	3,769	.....	3,769
Military assistance .....	(**)	.....	(**)	75	.....	75	378	.....	378
Peacekeeping Operations .....	(**)	.....	(**)	39	.....	39	19	.....	19
Other	5	.....	5	40	.....	40	45	.....	45
Proprietary receipts from the public .....	.....	83	-83	.....	510	-510	.....	511	-511
Total—International Security Assistance	219	149	70	10,214	683	9,531	9,594	1,243	8,352
International Development Assistance:									
Multilateral assistance:									
Contributions to the International Development Association .....	.....	.....	.....	815	.....	815	1,073	.....	1,073
International Organizations and Programs	-1	.....	-1	264	.....	264	265	.....	265
Other .....	.....	.....	.....	441	.....	441	356	.....	356
Total—Multilateral assistance	-1	.....	-1	1,520	.....	1,520	1,695	.....	1,695
Agency for International Development:									
Functional Development Assistance Program	163	.....	163	1,610	.....	1,610	1,560	.....	1,560
Sub-Saharan Africa Development Assistance	42	.....	42	413	.....	413	350	.....	350
Operating Expenses	36	.....	36	396	.....	396	460	.....	460
Payment to Foreign Service Retirement and Disability Fund .....	.....	.....	.....	40	.....	40	40	.....	40
Other	55	4	52	282	42	240	212	48	164
Proprietary receipts from the public .....	.....	69	-69	.....	865	-865	.....	802	-802
Total—Agency for International Development	296	73	223	2,741	907	1,835	2,623	849	1,773
Peace Corps	16	.....	16	176	.....	176	156	.....	156
Overseas Private Investment Corporation	2	10	-9	55	198	-142	48	198	-149
Other	7	(**)	7	71	15	56	64	11	53
Total—International Development Assistance	319	83	236	4,563	1,119	3,444	4,585	1,058	3,528

Table 5. Outlays of the U.S. Government, September 1991 and Other Periods—Continued
(\$ millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President—Continued									
International Monetary Programs	-204	.....	-204	179	.....	179	-738	.....	-738
Military Sales Programs:									
Special Defense Acquisition Fund	10	-15	25	168	289	-121	167	300	-132
Foreign Military Sales Trust Fund	992	.....	992	11,473	.....	11,473	9,308	.....	9,308
Kuwait Civil Reconstruction Trust Fund	18	.....	18	-256	.....	-256	.....	.....	.....
Proprietary receipts from the public .....	.....	595	-595	.....	12,534	-12,534	.....	10,293	-10,293
Other .....	(**)	.....	(**)	8	.....	8	62	.....	62
Total—Funds Appropriated to the President	1,355	813	542	26,350	14,626	11,724	22,979	12,893	10,086
Department of Agriculture:									
Agricultural Research Service	55	.....	55	623	.....	623	603	.....	603
Cooperative State Research Service	36	.....	36	396	.....	396	369	.....	369
Extension Service	36	.....	36	367	.....	367	364	.....	364
Foreign Agricultural Service	6	.....	6	101	.....	101	97	.....	97
Foreign Assistance Programs	91	.....	91	820	.....	820	978	.....	978
Agricultural Stabilization and Conservation Service:									
Conservation Programs	49	.....	49	1,828	.....	1,828	1,695	.....	1,695
Other	31	.....	31	66	.....	66	58	.....	58
Federal Crop Insurance Corporation	93	3	90	1,073	303	770	1,297	318	979
Commodity Credit Corporation:									
Price support and related programs	634	738	-104	17,715	7,818	9,898	14,844	8,568	6,276
National Wool Act Program	1	.....	1	172	.....	172	104	.....	104
Rural Electrification Administration	845	852	-8	4,291	4,191	100	3,996	3,717	278
Farmers Home Administration:									
Public enterprise funds:									
Agricultural credit insurance fund	184	107	77	4,431	2,435	1,996	4,987	2,746	2,241
Rural housing insurance fund	612	214	398	5,896	2,657	3,239	6,002	2,989	3,014
Rural development insurance fund	96	29	67	1,192	461	731	2,684	1,843	841
Other	1	(**)	1	15	3	13	9	2	7
Salaries and expenses	44	.....	44	413	.....	413	403	.....	403
Rural water and waste disposal grants	16	.....	16	151	.....	151	132	.....	132
Other	8	.....	8	87	.....	87	73	.....	73
Total—Farmers Home Administration	962	350	612	12,185	5,555	6,629	14,292	7,580	6,713
Soil Conservation Service	64	.....	64	793	.....	793	769	.....	769
Animal and Plant Health Inspection Service	30	.....	30	395	.....	395	371	.....	371
Agricultural Marketing Service	12	.....	12	587	1	586	511	.....	511
Food Safety and Inspection Service	35	.....	35	441	.....	441	423	.....	423
Food and Nutrition Service:									
Food stamp program	1,686	.....	1,686	19,649	.....	19,649	15,923	.....	15,923
State child nutrition payments	220	.....	220	5,537	.....	5,537	4,977	.....	4,977
Women, infants and children programs	201	.....	201	2,354	.....	2,354	2,196	.....	2,196
Other	32	.....	32	525	.....	525	523	.....	523
Total—Food and Nutrition Service	2,138	.....	2,138	28,065	.....	28,065	23,620	.....	23,620
Forest Service:									
National Forest system	89	.....	89	1,240	.....	1,240	1,205	.....	1,205
Forest Service permanent appropriations	262	.....	262	544	.....	544	580	.....	580
Other	133	.....	133	1,216	.....	1,216	1,149	.....	1,149
Total—Forest Service	484	.....	484	3,001	.....	3,001	2,934	.....	2,934
Other	22	2	19	402	28	374	403	31	372
Proprietary receipts from the public .....	.....	152	-152	.....	1,305	-1,305	.....	1,502	-1,502
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Total—Department of Agriculture	5,622	2,098	3,525	73,320	19,201	54,119	67,728	21,716	46,012

Table 5. Outlays of the U.S. Government, September 1991 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
Economic Development Administration	19	3	16	201	27	174	198	28	169
Bureau of the Census	7	.....	7	451	.....	451	1,575	.....	1,575
Promotion of Industry and Commerce	35	.....	35	293	.....	293	280	.....	280
Science and Technology:									
National Oceanic and Atmospheric Administration	91	2	89	1,418	16	1,402	1,388	16	1,372
Patent and Trademark Office	17	.....	17	109	.....	109	97	.....	97
National Institute of Standards and Technology	12	.....	12	163	.....	163	151	.....	151
Other	2	.....	2	81	.....	81	86	.....	86
Total—Science and Technology	122	2	119	1,771	16	1,755	1,722	16	1,706
Other	-5	.....	-5	75	.....	75	67	.....	67
Proprietary receipts from the public .....	.....	11	-11	.....	158	-158	.....	60	-60
Intrabudgetary transactions .....	(**)	.....	(**)	-4	.....	-4	-4	.....	-4
Total—Department of Commerce	178	17	161	2,786	202	2,585	3,838	104	3,734
Department of Defense—Military:									
Military personnel:									
Department of the Army	1,182	.....	1,182	32,489	.....	32,489	28,973	.....	28,973
Department of the Navy	1,255	.....	1,255	28,184	.....	28,184	25,962	.....	25,962
Department of the Air Force	1,272	.....	1,272	22,766	.....	22,766	20,687	.....	20,687
Total—Military personnel	3,708	.....	3,708	83,439	.....	83,439	75,622	.....	75,622
Operation and Maintenance:									
Department of the Army	3,355	.....	3,355	35,550	.....	35,550	26,770	.....	26,770
Department of the Navy	3,781	.....	3,781	31,027	.....	31,027	28,188	.....	28,188
Department of the Air Force	1,976	.....	1,976	27,017	.....	27,017	25,195	.....	25,195
Defense Agencies:									
Defense Cooperation Account	-37	1,215	-1,252	-464	43,154	-43,618	.....	.....	.....
Other	822	.....	822	8,175	.....	8,175	8,188	.....	8,188
Total—Operation and Maintenance	9,897	1,215	8,682	101,305	43,154	58,151	88,340	.....	88,340
Procurement:									
Department of the Army	1,258	.....	1,258	14,714	.....	14,714	14,462	.....	14,462
Department of the Navy	2,880	.....	2,880	34,294	.....	34,294	32,617	.....	32,617
Department of the Air Force	2,668	.....	2,668	29,923	.....	29,923	30,926	.....	30,926
Defense agencies	296	.....	296	3,098	.....	3,098	2,968	.....	2,968
Total—Procurement	7,102	.....	7,102	82,028	.....	82,028	80,972	.....	80,972
Research, Development, Test, and Evaluation:									
Department of the Army	510	.....	510	5,559	.....	5,559	5,513	.....	5,513
Department of the Navy	578	.....	578	7,586	.....	7,586	9,160	.....	9,160
Department of the Air Force	1,046	.....	1,046	13,050	.....	13,050	14,443	.....	14,443
Defense agencies	710	.....	710	8,395	.....	8,395	8,342	.....	8,342
Total—Research, Development, Test, and Evaluation	2,844	.....	2,844	34,589	.....	34,589	37,458	.....	37,458
Military Construction:									
Department of the Army	79	.....	79	878	.....	878	1,252	.....	1,252
Department of the Navy	68	.....	68	871	.....	871	1,438	.....	1,438
Department of the Air Force	62	.....	62	848	.....	848	1,408	.....	1,408
Defense Agencies	117	.....	117	900	.....	900	982	.....	982
Total—Military construction	326	.....	326	3,497	.....	3,497	5,080	.....	5,080
Family housing:									
Department of the Army	138	.....	138	1,565	.....	1,565	1,734	.....	1,734
Department of the Navy	76	.....	76	797	.....	797	804	.....	804
Department of the Air Force	75	.....	75	888	.....	888	943	.....	943
Defense Agencies	3	.....	3	48	3	45	25	5	20
Revolving and Management Funds:									
Department of the Army	-227	.....	-227	-9	.....	-9	-357	.....	-357
Department of the Navy	-625	(**)	-625	-380	3	-383	-272	2	-274
Department of the Air Force	157	.....	157	545	.....	545	239	.....	239
Defense Agencies	-534	(**)	-534	-1,961	4	-1,965	61	(**)	61
Other:									
Department of the Army	-207	56	-263	99	484	-386	104	434	-331
Department of the Navy	-290	78	-368	115	311	-196	108	278	-170
Department of the Air Force	-12	2	-14	143	669	-527	161	456	-295
Defense Agencies	-5	68	-73	1	155	-154	(**)	93	-93
Total—Department of Defense-Military	22,427	1,420	21,006	306,708	44,782	261,925	291,024	1,268	289,755

Table 5. Outlays of the U.S. Government, September 1991 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	112	.....	112	1,140	.....	1,140	1,180	.....	1,180
Operation and maintenance, general	- 177	.....	- 177	1,077	.....	1,077	1,216	.....	1,216
Other	402	.....	402	1,279	.....	1,279	1,096	.....	1,096
Proprietary receipts from the public .....	.....	18	- 18	.....	155	- 155	.....	168	- 168
Total—Corps of Engineers	336	18	318	3,495	155	3,341	3,491	168	3,324
Military retirement:									
Payment to military retirement fund .....	.....	.....	.....	10,782	.....	10,782	10,596	.....	10,596
Retired pay .....	(**)	.....	(**)	2	.....	2	2	.....	2
Military retirement fund	1,966	.....	1,966	23,091	.....	23,091	21,544	.....	21,544
Intrabudgetary transactions .....	.....	.....	.....	- 10,782	.....	- 10,782	- 10,596	.....	- 10,596
Education benefits	3	.....	3	56	.....	56	30	.....	30
Other	4	.....	4	57	1	56	83	1	82
Proprietary receipts from the public .....	.....	1	- 1	.....	8	- 8	.....	6	- 6
Total—Department of Defense—Civil	2,309	19	2,290	26,701	163	26,538	25,149	174	24,975
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	257	.....	257	5,219	.....	5,219	4,482	.....	4,482
Impact aid	- 1	.....	- 1	754	.....	754	816	.....	816
School improvement programs	103	.....	103	1,366	.....	1,366	1,179	.....	1,179
Chicago Litigation Settlements	3	.....	3	10	.....	10	10	.....	10
Indian Education	4	.....	4	66	.....	66	69	.....	69
Total—Office of Elementary and Secondary Education	366	.....	366	7,414	.....	7,414	6,557	.....	6,557
Office of Bilingual Education and Minority Languages Affairs	17	.....	17	187	.....	187	189	.....	189
Office of Special Education and Rehabilitative Services:									
Special education	242	.....	242	2,174	.....	2,174	1,617	.....	1,617
Rehabilitation services and disability research	144	.....	144	1,902	.....	1,902	1,780	.....	1,780
Special institutions for persons with disabilities	11	.....	11	116	.....	116	99	.....	99
Office of Vocational and Adult Education	144	.....	144	1,090	.....	1,090	1,307	.....	1,307
Office of Postsecondary Education:									
College housing loans	- 2	3	- 5	24	57	- 33	24	81	- 57
Student financial assistance	582	.....	582	6,334	.....	6,334	5,920	.....	5,920
Guaranteed student loans	211	.....	211	4,782	.....	4,782	4,372	.....	4,372
Higher education	149	.....	149	615	.....	615	659	.....	659
Howard University	17	.....	17	163	.....	163	168	.....	168
Other	4	.....	4	35	.....	35	19	.....	19
Total—Office of Postsecondary Education	961	3	959	11,953	57	11,895	11,164	81	11,082
Office of Educational Research and Improvement	12	.....	12	247	.....	247	227	.....	227
Departmental Management	42	.....	42	366	.....	366	329	.....	329
Proprietary receipts from the public .....	.....	5	- 5	.....	52	- 52	.....	77	- 77
Total—Department of Education	1,939	8	1,931	25,449	110	25,339	23,268	158	23,109
Department of Energy:									
Atomic energy defense activities	904	.....	904	9,995	.....	9,995	8,985	.....	8,985
Energy programs:									
General science and research activities	99	.....	99	1,073	.....	1,073	997	.....	997
Energy supply, R and D activities	127	.....	127	2,178	.....	2,178	2,086	.....	2,086
Uranium supply and enrichment activities	84	.....	84	1,176	.....	1,176	1,268	.....	1,268
Fossil energy research and development	35	.....	35	409	.....	409	369	.....	369
Energy conservation	46	.....	46	386	.....	386	364	.....	364
Strategic petroleum reserve	- 6	.....	- 6	- 261	.....	- 261	380	.....	380
Nuclear waste disposal fund	34	.....	34	296	.....	296	342	.....	342
Other	21	1	21	572	5	567	493	1	492
Total—Energy Programs	441	1	440	5,830	5	5,825	6,299	1	6,298
Power Marketing Administration	407	86	321	1,511	1,638	- 127	1,258	1,371	- 113
Departmental Administration	27	.....	27	404	.....	404	403	.....	403
Proprietary receipts from the public .....	.....	718	- 718	.....	3,397	- 3,397	.....	3,385	- 3,385
Intrabudgetary transactions .....	(**)	.....	(**)	- 241	.....	- 241	- 161	.....	- 161
Total—Department of Energy	1,778	805	973	17,499	5,040	12,459	16,785	4,757	12,028

Table 5. Outlays of the U.S. Government, September 1991 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Except Social Security:									
Public Health Service:									
Food and Drug Administration	56	(**)	56	651	3	648	556	3	553
Health Resources and Services Administration:									
Public enterprise funds	3		3	38		38	6		6
Health resources and services	163		163	1,725		1,725	1,588		1,588
Indian Health Service	118		118	1,310		1,310	1,117		1,117
Centers for Disease Control	82		82	1,128		1,128	1,035		1,035
National Institutes of Health:									
Cancer Research	129		129	1,595		1,595	1,644		1,644
Heart, Lung, and Blood Research	89		89	1,090		1,090	1,062		1,062
Diabetes, Digestive and Kidney Diseases	41		41	579		579	594		594
Neurological Disorders and Stroke	54		54	540		540	504		504
Allergy and Infectious Diseases	83		83	844		844	805		805
General Medical Sciences	60		60	714		714	716		716
Child Health and Human Development	39		39	454		454	444		444
Other research institutes	139		139	1,189		1,189	1,114		1,114
Research resources	30		30	347		347	379		379
Other	41		41	316		316	229		229
Total—National Institutes of Health	705		705	7,667		7,667	7,492		7,492
Alcohol, Drug Abuse, and Mental Health Administration	248		248	2,601		2,601	2,002		2,002
Agency for Health Care Policy and Research	2		2	12		12	5		5
Office of Assistant Secretary for Health	13		13	219		219	209		209
Total—Public Health Service	1,392	(**)	1,391	15,351	3	15,348	14,010	3	14,007
Health Care Financing Administration:									
Grants to States for Medicaid	5,364		5,364	52,533		52,533	41,103		41,103
Payments to health care trust funds	1,345		1,345	35,361		35,361	34,008		34,008
Other	11		11	119		119	73		73
Federal hospital insurance trust fund:									
Benefit payments	5,245		5,245	68,705		68,705	65,912		65,912
Administrative expenses and construction	80		80	937		937	774		774
Quinquennial transfers to the general fund from FHI				1,100		1,100			
Total—FHI trust fund	5,325		5,325	70,742		70,742	66,687		66,687
Federal supplementary medical insurance trust fund:									
Benefit payments	3,816		3,816	45,514		45,514	41,498		41,498
Administrative expenses and construction	124		124	1,507		1,507	1,524		1,524
Total—FSMI trust fund	3,939		3,939	47,021		47,021	43,022		43,022
Total—Health Care Financing Administration	15,984		15,984	205,776		205,776	184,893		184,893
Social Security Administration:									
Payments to social security trust funds	(**)		(**)	5,971		5,971	4,707		4,707
Special benefits for disabled coal miners	70		70	851		851	871		871
Supplemental security income program	172		172	15,498		15,498	12,568		12,568
Total—Social Security Administration	242		242	22,320		22,320	18,147		18,147
Family Support Administration:									
Family support payments to States	1,006		1,006	13,520		13,520	12,246		12,246
Low income home energy assistance	29		29	1,742		1,742	1,314		1,314
Refugee and entrant assistance	-43		-43	269		269	441		441
Grants to States for special services	59		59	420		420	351		351
Payments to States for family support activities	35		35	546		546	264		264
Interim assistance to States for legalization	18		18	827		827	546		546
Other	6		6	83		83	74		74
Total—Family Support Administration	1,110		1,110	17,407		17,407	15,236		15,236
Human Development Services:									
Social services	139		139	2,822		2,822	2,749		2,749
Human development services	272		272	3,150		3,150	2,550		2,550
Payments to states for foster care and adoption assistance	201		201	2,120		2,120	1,579		1,579
Total—Human Development Services	611		611	8,093		8,093	6,877		6,877
Office of the Secretary	9		9	159		159	162		162
Proprietary receipts from the public		1,024	-1,024		12,212	-12,212		11,636	-11,636
Intrabudgetary transactions:									
Quinquennial transfers to the general fund from FHI, FOASI, and FDI				-3,989		-3,989			
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund ..	-1,345		-1,345	-34,730		-34,730	-33,210		-33,210

Table 5. Outlays of the U.S. Government, September 1991 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Except Social Security—Continued									
Payments for tax and other credits:									
Federal hospital insurance trust fund				- 631		- 631	- 798		- 798
Total—Department of Health and Human Services, Except Social Security	18,002	1,024	16,978	229,757	12,216	217,541	205,317	11,638	193,679
Department of Health and Human Services, Social Security (OFF BUDGET):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	20,101		20,101	236,120		236,120	218,957		218,957
Administrative expenses and construction	128		128	1,748		1,748	1,566		1,566
Payment to railroad retirement account				3,375		3,375	2,969		2,969
Interest on normalized tax transfers				418		418	982		982
Quinquennial transfers to the general fund from FOASI				2,114		2,114			
Total—FOASI trust fund	20,228		20,228	243,774		243,774	224,475		224,475
Federal disability insurance trust fund:									
Benefit payments	2,358		2,358	26,905		26,905	24,343		24,343
Administrative expenses and construction	59		59	785		785	707		707
Payment to railroad retirement account				82		82	80		80
Interest on normalized tax transfers				45		45	100		100
Quinquennial transfers to the general fund from FDI				775		775			
Total—FDI trust fund	2,417		2,417	28,592		28,592	25,230		25,230
Proprietary receipts from the public		(**)	(**)		(**)	(**)		(**)	(**)
Intrabudgetary transactions ²	- 7		- 7	- 5,971		- 5,971	- 4,707		- 4,707
Total—Department of Health and Human Services, Social Security (OFF BUDGET)	22,638	(**)	22,638	266,396	(**)	266,395	244,998	(**)	244,998
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	536	483	54	7,953	6,062	1,892	7,349	6,362	988
Housing for the elderly or handicapped fund	43	47	- 4	1,148	633	515	934	620	313
Other	2	6	- 4	4	73	- 69	4	69	- 65
Rent supplement payments	3		3	50		50	49		49
Homeownership assistance	5		5	109		109	100		100
Rental housing assistance	55		55	645		645	630		630
Rental housing development grants	1		1	24		24	76		76
Low-rent public housing	28		28	777		777	764		764
Public housing grants	147		147	1,763		1,763	1,395		1,395
College housing grants	1		1	20	(**)	20	19		19
Lower income housing assistance	910		910	10,922		10,922	10,577		10,577
Section 8 contract renewals	75		75	387		387	3		3
Other	2		2	16		16	13		13
Total—Housing Programs	1,808	535	1,273	23,819	6,768	17,051	21,914	7,051	14,863
Public and Indian Housing Programs:									
Payments for operation of low income housing projects ..	191		191	2,004		2,004	1,759		1,759
Low-rent public housing—loans and other expenses	19	3	15	281	41	241	456	43	413
Total—Public and Indian Housing Programs	209	3	206	2,285	41	2,245	2,215	43	2,172
Government National Mortgage Association:									
Management and liquidating functions fund	(**)	2	- 2	(**)	5	- 5	11	17	- 6
Guarantees of mortgage-backed securities	317	178	139	2,214	2,489	- 275	1,392	1,854	- 462
Total—Government National Mortgage Association ...	317	180	137	2,214	2,494	- 280	1,403	1,871	- 468
Community Planning and Development:									
Public enterprise fund	4	9	- 5	82	116	- 34	54	117	- 63
Community development grants	251		251	2,941		2,941	2,770		2,770
Urban development action grants	3		3	128		128	209		209
Rental rehabilitation grants	11		11	143		143	200		200
Other	15		15	130		130	95		95
Total—Community Planning and Development	284	9	275	3,425	116	3,308	3,328	117	3,211

Table 5. Outlays of the U.S. Government, September 1991 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development—Continued									
Management and Administration	28	.....	28	399	.....	399	362	.....	362
Other	2	.....	2	29	.....	29	27	.....	27
Total—Department of Housing and Urban Development	2,649	727	1,921	32,171	9,419	22,751	29,250	9,082	20,167
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	43	.....	43	462	.....	462	430	.....	430
Firefighting	56	.....	56	198	.....	198	172	.....	172
Other	191	.....	191	326	.....	326	499	.....	499
Minerals Management Service	46	.....	46	661	.....	661	626	.....	626
Office of Surface Mining Reclamation and Enforcement	22	.....	22	320	.....	320	327	.....	327
Total—Land and minerals management	358	.....	358	1,967	.....	1,967	2,055	.....	2,055
Water and science:									
Bureau of Reclamation:									
Construction program	16	.....	16	306	.....	306	325	.....	325
Operation and maintenance	20	.....	20	214	.....	214	198	.....	198
Other	59	18	41	609	122	487	573	67	506
Geological Survey	35	.....	35	504	.....	504	488	.....	488
Bureau of Mines	19	3	17	185	29	156	182	28	154
Total—Water and science	151	21	130	1,819	151	1,668	1,766	95	1,671
Fish and wildlife and parks:									
United States Fish and Wildlife Service	101	.....	101	1,007	.....	1,007	832	.....	832
National Park Service	104	.....	104	1,185	.....	1,185	1,066	.....	1,066
Total—Fish and wildlife and parks	205	.....	205	2,191	.....	2,191	1,898	.....	1,898
Bureau of Indian Affairs:									
Operation of Indian programs	89	.....	89	1,210	.....	1,210	956	.....	956
Indian tribal funds	24	.....	24	364	.....	364	343	.....	343
Other	28	1	27	286	15	271	386	11	375
Total—Bureau of Indian Affairs	140	1	139	1,860	15	1,845	1,685	11	1,674
Territorial and International Affairs	68	.....	68	336	.....	336	371	.....	371
Departmental offices	10	.....	10	105	.....	105	100	.....	100
Proprietary receipts from the public .....	.....	171	-171	.....	1,963	-1,963	.....	1,857	-1,857
Intrabudgetary transactions .....	(**)	.....	(**)	-55	.....	-55	-117	.....	-117
Total—Department of the Interior	931	192	739	8,223	2,129	6,094	7,758	1,963	5,795
Department of Justice:									
Legal activities	175	.....	175	2,475	.....	2,475	1,609	.....	1,609
Federal Bureau of Investigation	163	.....	163	1,695	.....	1,695	1,473	.....	1,473
Drug Enforcement Administration	41	.....	41	612	.....	612	540	.....	540
Immigration and Naturalization Service	115	.....	115	1,233	.....	1,233	1,082	.....	1,082
Federal Prison System	157	5	152	1,675	65	1,610	1,357	57	1,300
Office of Justice Programs	61	.....	61	653	.....	653	467	.....	467
Other	-18	.....	-18	378	.....	378	283	.....	283
Proprietary receipts from the public .....	.....	51	-51	.....	389	-389	.....	233	-233
Intrabudgetary transactions	-1	.....	-1	-22	.....	-22	-15	.....	-15
Total—Department of Justice	693	56	637	8,698	454	8,244	6,796	290	6,507
Department of Labor:									
Employment and Training Administration:									
Training and employment services	261	.....	261	3,808	.....	3,808	3,837	.....	3,837
Community service employment for older Americans	29	.....	29	360	.....	360	345	.....	345
Federal unemployment benefits and allowances	12	.....	12	162	.....	162	103	.....	103
State unemployment insurance and employment service operations .....	(**)	.....	(**)	-25	.....	-25	23	.....	23
Advances to the unemployment trust fund and other funds	217	.....	217	272	.....	272	(**)	.....	(**)
Other	5	.....	5	72	.....	72	67	.....	67

Table 5. Outlays of the U.S. Government, September 1991 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor—Continued									
Employment and Training Administration—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	1,762		1,762	25,149		25,149	17,210		17,210
State administrative expenses	236		236	2,808		2,808	2,558		2,558
Federal administrative expenses	9		9	205		205	145		145
Veterans employment and training	14		14	163		163	163		163
Repayment of advances from the general fund									
Railroad unemployment insurance	5		5	87		87	87		87
Other	2		2	23		23	88		88
Total—Unemployment trust fund	2,027		2,027	28,434		28,434	20,250		20,250
Total—Employment and Training Administration	2,552		2,552	33,083		33,083	24,625		24,625
Pension Benefit Guaranty Corporation	19	287	–268	635	1,423	–787	745	1,425	–680
Employment Standards Administration:									
Salaries and expenses	15		15	213		213	218		218
Special benefits	–254		–254	246		246	–79		–79
Black lung disability trust fund	372		372	935		935	611		611
Other	8		8	106		106	95		95
Occupational Safety and Health Administration	19		19	262		262	273		273
Bureau of Labor Statistics	15		15	201		201	181		181
Other	23		23	418		418	409		409
Proprietary receipts from the public		(**)	(**)		4	–4		7	–7
Intrabudgetary transactions	–251		–251	–624		–624	–329		–329
Total—Department of Labor	2,516	287	2,229	35,475	1,426	34,049	26,748	1,432	25,316
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	125		125	1,888		1,888	1,822		1,822
Acquisition and maintenance of buildings abroad	33		33	375		375	360		360
Payment to Foreign Service retirement and disability fund	161		161	270		270	277		277
Foreign Service retirement and disability fund	31		31	366		366	351		351
Other	–14		–14	59		59	52		52
Total—Administration of Foreign Affairs	337		337	2,959		2,959	2,862		2,862
International Organizations and Conferences	8		8	874		874	727		727
Migration and Refugee Assistance	52		52	549		549	544		544
International Narcotics Control	5		5	109		109	111		111
Other	6		6	75		75	54		54
Proprietary receipts from the public		–1	1		2	–2		2	–2
Intrabudgetary transactions	–161		–161	–311		–311	–318		–318
Total—Department of State	245	–1	246	4,254	2	4,252	3,981	2	3,979
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,419		1,419	14,326		14,326	14,068		14,068
Other	11		11	137		137	124		124
Other programs	5		5	76		76	101		101
Total—Federal Highway Administration	1,434		1,434	14,539		14,539	14,293		14,293
National Highway Traffic Safety Administration	25		25	238		238	248		248
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation	1		1	535		535	561		561
Other	29	5	25	261	12	250	–8	17	–25
Total—Federal Railroad Administration	30	5	25	797	12	785	553	17	536

Table 5. Outlays of the U.S. Government, September 1991 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation—Continued									
Urban Mass Transportation Administration:									
Formula grants	117	.....	117	2,209	.....	2,209	2,242	.....	2,242
Discretionary grants	93	.....	93	1,054	.....	1,054	879	.....	879
Other	37	.....	37	594	.....	594	650	.....	650
Federal Aviation Administration:									
Operations	126	.....	126	2,009	.....	2,009	2,895	.....	2,895
Other	(**)	1	-1	1	4	-3	14	17	-3
Airport and airway trust fund:									
Grants-in-aid for airports	158	.....	158	1,541	.....	1,541	1,220	.....	1,220
Facilities and equipment	187	.....	187	1,512	.....	1,512	1,317	.....	1,317
Research, engineering and development	14	.....	14	179	.....	179	154	.....	154
Operations	167	.....	167	2,004	.....	2,004	807	.....	807
Total—Airport and airway trust fund	526	.....	526	5,236	.....	5,236	3,498	.....	3,498
Total—Federal Aviation Administration	651	1	651	7,245	4	7,241	6,408	17	6,391
Coast Guard:									
Operating expenses	186	.....	186	2,188	.....	2,188	2,019	.....	2,019
Acquisition, construction, and improvements	44	.....	44	419	.....	419	386	.....	386
Retired pay	50	.....	50	457	.....	457	402	.....	402
Other	17	(**)	16	216	6	210	220	6	214
Total—Coast Guard	297	(**)	297	3,281	6	3,274	3,027	6	3,021
Maritime Administration	70	71	-1	1,181	825	356	712	453	259
Other	11	1	10	255	17	238	178	14	164
Proprietary receipts from the public .....	.....	1	-1	.....	24	-24	.....	34	-34
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	-13	.....	-13
Total—Department of Transportation	2,766	80	2,686	31,391	888	30,503	29,177	541	28,637
Department of the Treasury:									
Departmental Offices:									
Exchange stabilization fund	-233	2	-234	-2,182	23	-2,206	-2,932	15	-2,947
Other	20	.....	20	107	.....	107	93	.....	93
Financial Management Service:									
Salaries and expenses	9	.....	9	212	.....	212	261	.....	261
Payment to the Resolution Funding Corporation .....	.....	.....	.....	1,870	.....	1,870	347	.....	347
Claims, Judgements, and Relief Acts	17	.....	17	460	.....	460	485	.....	485
Other	22	.....	22	207	.....	207	154	.....	154
Total—Financial Management Service	49	.....	49	2,750	.....	2,750	1,247	.....	1,247
Federal Financing Bank	-111	.....	-111	(**)	.....	(**)	37	.....	37
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	25	.....	25	300	.....	300	255	.....	255
Internal Revenue collections for Puerto Rico	71	.....	71	272	.....	272	277	.....	277
United States Customs Service	150	.....	150	1,763	.....	1,763	1,499	.....	1,499
Bureau of Engraving and Printing	-2	.....	-2	49	.....	49	47	.....	47
United States Mint	6	.....	6	89	.....	89	50	.....	50
Bureau of the Public Debt	12	.....	12	177	.....	177	184	.....	184
Internal Revenue Service:									
Processing tax returns and assistance	131	.....	131	1,669	.....	1,669	1,785	.....	1,785
Tax Law Enforcement	269	.....	269	3,484	.....	3,484	3,516	.....	3,516
Information system	50	.....	50	660	.....	660	.....	.....	.....
Payment where earned income credit exceeds liability for tax	29	.....	29	4,885	.....	4,885	4,354	.....	4,354
Refunding internal revenue collections, interest	254	.....	254	2,821	.....	2,821	2,329	.....	2,329
Other	21	1	21	177	7	170	81	11	69
Total—Internal Revenue Service	754	1	754	13,696	7	13,689	12,064	11	12,053

Table 5. Outlays of the U.S. Government, September 1991 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury—Continued									
United States Secret Service	38	.....	38	443	.....	443	386	.....	386
Comptroller of the Currency	25	2	24	287	284	3	252	257	- 5
Office of Thrift Supervision	17	3	14	225	264	- 39	170	262	- 92
Interest on the public debt:									
Public issues (accrual basis)	17,259	.....	17,259	210,832	.....	210,832	198,733	.....	198,733
Special issues (cash basis)	491	.....	491	75,190	.....	75,190	66,120	.....	66,120
Total—Interest on the public debt	17,750	.....	17,750	286,022	.....	286,022	264,853	.....	264,853
Other	5	.....	5	43	.....	43	41	.....	41
Proprietary receipts from the public .....	.....	338	- 338	.....	3,704	- 3,704	.....	3,635	- 3,635
Receipts from off-budget Federal entities .....	.....	.....	.....	- 463	.....	- 463	- 1,082	.....	- 1,082
Intrabudgetary transactions	- 2,188	.....	- 2,188	- 22,400	.....	- 22,400	- 17,999	.....	- 17,999
Total—Department of the Treasury	16,390	345	16,044	281,177	4,283	276,894	259,444	4,180	255,264
Department of Veterans Affairs:									
Veterans Benefits Administration:									
Public Enterprise Funds:									
Loan guaranty revolving fund	169	69	100	2,287	1,928	360	2,458	1,809	649
Other	31	56	- 25	314	613	- 299	251	403	- 153
Compensation and pensions	61	.....	61	16,168	.....	16,168	14,453	.....	14,453
Readjustment benefits	21	.....	21	552	.....	552	486	.....	486
Post-Vietnam-era veterans education account	7	.....	7	161	.....	161	212	.....	212
Insurance Funds:									
National service life	91	.....	91	1,247	.....	1,247	1,223	.....	1,223
United States government life	2	.....	2	28	.....	28	32	.....	32
Veterans special life	9	4	5	117	177	- 60	106	171	- 65
Other	2	.....	2	17	.....	17	17	.....	17
Total—Veterans Benefits Administration	391	129	263	20,892	2,718	18,175	19,237	2,383	16,854
Veterans Health Services and Research Administration:									
Medical care	1,003	.....	1,003	12,211	.....	12,211	11,330	.....	11,330
Other	53	18	35	549	229	320	495	226	269
Departmental Administration:									
General operating expenses	50	.....	50	850	.....	850	811	.....	811
Construction projects	38	.....	38	603	.....	603	653	.....	653
Other	2	.....	2	83	(**)	82	78	(**)	78
Proprietary receipts from the public:									
National service life .....	.....	34	- 34	.....	417	- 417	.....	398	- 398
United States government life .....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Other .....	.....	42	- 42	.....	505	- 505	.....	429	- 429
Intrabudgetary transactions	- 2	.....	- 2	- 104	.....	- 104	- 169	.....	- 169
Total—Department of Veterans Affairs	1,535	222	1,313	35,084	3,870	31,214	32,435	3,437	28,998
Environmental Protection Agency:									
Salaries and expenses	57	.....	57	908	.....	908	837	.....	837
Abatement, control, and compliance	49	.....	49	782	.....	782	658	.....	658
Construction grants	268	.....	268	2,389	.....	2,389	2,290	.....	2,290
Hazardous substance superfund	126	.....	126	1,417	.....	1,417	1,154	.....	1,154
Other	51	(**)	51	1,240	16	1,225	310	29	281
Proprietary receipts from the public .....	.....	6	- 6	.....	90	- 90	.....	111	- 111
Intrabudgetary transactions .....	.....	.....	.....	- 861	.....	- 861	.....	.....	.....
Total—Environmental Protection Agency	550	7	544	5,876	106	5,770	5,248	140	5,108
General Services Administration:									
Real property activities	202	.....	202	275	.....	275	- 220	.....	- 220
Personal property activities	- 47	.....	- 47	53	.....	53	41	.....	41
Information Resources Management Service	39	.....	39	129	.....	129	- 63	.....	- 63
Federal property resources activities	1	.....	1	17	.....	17	22	.....	22
General activities	12	.....	12	66	.....	66	158	.....	158
Proprietary receipts from the public .....	.....	15	- 15	.....	54	- 54	.....	61	- 61
Total—General Services Administration	207	15	192	541	54	487	- 62	61	- 123

Table 5. Outlays of the U.S. Government, September 1991 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Research and development	478	.....	478	5,765	.....	5,765	5,094	.....	5,094
Space flight, control, and data communications	453	.....	453	5,590	.....	5,590	5,117	.....	5,117
Construction of facilities	34	.....	34	326	.....	326	218	.....	218
Research and program management	182	.....	182	2,185	.....	2,185	1,991	.....	1,991
Other	1	.....	1	11	.....	11	9	.....	9
Total—National Aeronautics and Space Administration	1,148	.....	1,148	13,878	.....	13,878	12,429	.....	12,429
Office of Personnel Management:									
Government payment for annuitants, employees health benefits	249	.....	249	3,258	.....	3,258	2,824	.....	2,824
Payment to civil service retirement and disability fund	18,509	.....	18,509	18,509	.....	18,509	17,665	.....	17,665
Civil service retirement and disability fund	2,696	.....	2,696	33,316	.....	33,316	31,132	.....	31,132
Employees health benefits fund	1,096	1,134	-39	12,404	13,346	-942	11,014	12,198	-1,184
Employees life insurance fund	96	101	-5	1,143	1,997	-854	1,140	2,064	-924
Retired employees health benefits fund	1	1	(**)	9	9	(**)	12	12	(**)
Other	-37	.....	-37	94	.....	94	136	.....	136
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	-18,509	.....	-18,509	-18,509	.....	-18,509	-17,665	.....	-17,665
Other	-4	.....	-4	-63	.....	-63	-36	.....	-36
Total—Office of Personnel Management	4,096	1,236	2,860	50,161	15,353	34,808	46,222	14,273	31,949
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	91	68	24	941	777	163	837	891	-54
Disaster loan fund	41	55	-14	601	555	46	859	515	344
Other	2	1	1	33	18	15	37	20	18
Other	26	(**)	25	389	(**)	388	385	1	385
Total—Small Business Administration	160	124	36	1,964	1,351	613	2,119	1,427	692
Other Independent agencies:									
Action	20	.....	20	192	.....	192	169	.....	169
Board for International Broadcasting	29	.....	29	228	.....	228	208	.....	208
Corporation for Public Broadcasting .....	.....	.....	.....	299	.....	299	229	.....	229
District of Columbia:									
Federal payment .....	.....	.....	.....	671	.....	671	578	.....	578
Other .....	(**)	.....	(**)	8	43	-35	29	59	-30
Equal Employment Opportunity Commission	13	.....	13	192	.....	192	181	.....	181
Export-Import Bank of the United States	353	115	238	2,047	2,134	-88	2,168	1,811	357
Federal Communications Commission	9	4	5	112	47	66	106	26	79
Federal Deposit Insurance Corporation:									
Bank Insurance Fund	1,971	776	1,195	18,880	11,516	7,363	18,913	12,484	6,429
Savings Association Insurance Fund	5	(**)	5	34	70	-36	115	28	87
FSLIC Resolution Fund	1,899	293	1,606	12,173	3,617	8,556	8,755	3,542	5,213
Federal Emergency Management Agency:									
Public Enterprise Funds	12	40	-28	171	357	-187	465	287	177
Disaster Relief	27	.....	27	552	.....	552	1,434	.....	1,434
Salaries and expenses	8	.....	8	136	.....	136	143	.....	143
Emergency management and planning assistance	20	.....	20	236	.....	236	297	.....	297
Emergency food and shelter program .....	(**)	.....	(**)	133	.....	133	132	.....	132
Federal Housing Finance Board	1	1	(**)	11	13	-3	21	8	13
Federal Trade Commission	8	.....	8	60	.....	60	57	.....	57
Interstate Commerce Commission	3	.....	3	45	.....	45	43	.....	43
Legal Services Corporation	27	.....	27	344	.....	344	291	.....	291
National Archives and Records Administration	42	(**)	42	172	(**)	172	157	.....	157
National Credit Union Administration:									
Credit union share insurance fund	(**)	7	-7	79	340	-261	102	145	-44
Central liquidity facility	1	1	(**)	557	500	57	286	341	-55
Other	6	(**)	6	1	2	-1	-1	1	-2

Table 5. Outlays of the U.S. Government, September 1991 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other Independent agencies—Continued									
National Endowment for the Arts	16	.....	16	172	.....	172	161	.....	161
National Endowment for the Humanities	15	.....	15	153	.....	153	146	.....	146
National Labor Relations Board	10	.....	10	143	.....	143	141	.....	141
National Science Foundation	194	.....	194	2,081	.....	2,081	1,838	.....	1,838
Nuclear Regulatory Commission	-40	270	-311	365	366	-1	393	173	221
Panama Canal Commission	40	42	-2	503	515	-12	470	484	-15
Postal Service:									
Public Enterprise Funds (OFF-BUDGET)	6,273	3,710	2,562	46,018	44,701	1,317	41,978	40,352	1,626
Payment to the Postal Service Fund .....	.....	.....	.....	511	.....	511	490	.....	490
Railroad Retirement Board:									
Federal windfall subsidy	27	.....	27	321	.....	321	340	.....	340
Federal payments to the railroad retirement accounts ..	(**)	.....	(**)	143	.....	143	215	.....	215
Milwaukee railroad restructuring, administration .....	.....	.....	.....	(**)	.....	(**)	1	.....	1
Rail Industry Pension Fund:									
Advances from FOASI fund	-85	.....	-85	-998	.....	-998	-945	.....	-945
OASI certifications	85	.....	85	999	.....	999	944	.....	944
Administrative expenses	5	.....	5	70	.....	70	64	.....	64
Interest on refunds and taxes .....	(**)	.....	(**)	-4	.....	-4	66	.....	66
Supplemental annuity pension fund	231	.....	231	2,727	.....	2,727	2,636	.....	2,636
Other .....	(**)	.....	(**)	5	.....	5	4	.....	4
Intrabudgetary Transactions:									
Social security equivalent benefit account	372	.....	372	4,435	.....	4,435	4,225	.....	4,225
Payments from other funds to railroad retirement trust funds .....	.....	.....	.....	-3,457	.....	-3,457	-3,049	.....	-3,049
Other .....	.....	.....	.....	118	.....	118	-24	.....	-24
Total—Railroad Retirement Board	635	.....	635	4,358	.....	4,358	4,477	.....	4,477
Resolution Trust Corporation	13,971	.....	13,971	62,816	12,065	50,751	64,570	18,022	46,547
Securities and Exchange Commission	11	.....	11	143	.....	143	154	25	129
Smithsonian Institution	29	.....	29	340	.....	340	302	.....	302
Tennessee Valley Authority	-240	-46	-195	4,188	4,210	-22	6,768	7,079	-312
United States Information Agency	91	(**)	91	1,004	3	1,001	888	(**)	888
Other	77	6	71	1,035	208	827	945	64	880
Total—Other Independent agencies	25,535	5,221	20,315	161,162	80,706	80,456	158,598	84,933	73,666
Undistributed offsetting receipts:									
Other Interest .....	.....	(**)	(**)	.....	1	-1	.....	2	-2
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
Department of Defense—Civil:									
Military retirement fund	-1,398	.....	-1,398	-17,193	.....	-17,193	-16,324	.....	-16,324
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET):									
Federal employer contributions	-422	.....	-422	-4,886	.....	-4,886	-4,587	.....	-4,587
Payments for military service credits .....	.....	.....	.....	-356	.....	-356	-451	.....	-451
Federal disability insurance trust fund (OFF-BUDGET):									
Federal employer contributions	-45	.....	-45	-525	.....	-525	-480	.....	-480
Payments for military service credits .....	.....	.....	.....	-37	.....	-37	-49	.....	-49
Federal hospital insurance trust fund:									
Federal employer contributions	-187	.....	-187	-2,116	.....	-2,116	-2,046	.....	-2,046
Payments for military service credits .....	.....	.....	.....	-89	.....	-89	-107	.....	-107
Department of State:									
Foreign Service retirement and disability fund	-7	.....	-7	-85	.....	-85	-79	.....	-79
Office of Personnel Management:									
Civil Service retirement and disability fund	-2,932	.....	-2,932	-10,918	.....	-10,918	-9,489	.....	-9,489
Total—Employer share, employee retirement	-4,992	.....	-4,992	-36,206	.....	-36,206	-33,611	.....	-33,611

Table 5. Outlays of the U.S. Government, September 1991 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund				- 10		- 10	- 12		- 12
Department of Defense—Civil:									
Corps of Engineers	19		19	13		13	- 40		- 40
Military retirement fund	32		32	- 7,995		- 7,995	- 7,108		- 7,108
Education benefits fund	(**)		(**)	- 67		- 67	- 63		- 63
Soldiers' and Airmen's Home permanent fund	- 4		- 4	- 16		- 16	- 12		- 12
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	- 67		- 67	- 19,164		- 19,164	- 15,125		- 15,125
Federal disability insurance trust fund (OFF-BUDGET)	- 9		- 9	- 1,058		- 1,058	- 866		- 866
Federal hospital insurance trust fund	- 12		- 12	- 8,992		- 8,992	- 7,943		- 7,943
Federal supplementary medical insurance trust fund ..	- 25		- 25	- 1,627		- 1,627	- 1,427		- 1,427
Department of Labor:									
Unemployment trust fund	- 17		- 17	- 4,324		- 4,324	- 4,026		- 4,026
Department of State:									
Foreign Service retirement and disability fund	(**)		(**)	- 478		- 478	- 435		- 435
Department of Transportation:									
Airport and airway trust fund	- 3		- 3	- 1,297		- 1,297	- 1,245		- 1,245
Oil spill liability trust fund	(**)		(**)	- 4		- 4	- 6		- 6
Highway trust fund	- 9		- 9	- 1,474		- 1,474	- 1,562		- 1,562
Department of Veterans Affairs:									
United States government life insurance fund	(**)		(**)	- 13		- 13	- 14		- 14
National service life insurance fund	- 1		- 1	- 1,064		- 1,064	- 1,042		- 1,042
Environmental Protection Agency:									
Post-closure liability trust fund							- 1		- 1
Other	1		1	2		2	- 34		- 34
National Aeronautics and Space Administration				- 1		- 1	- 1		- 1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	- 25		- 25	- 22,208		- 22,208	- 20,463		- 20,463
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	- 30		- 30	- 858		- 858	- 648		- 648
Other	8		8	- 14		- 14	- 239		- 239
Total—Interest received by trust funds	- 143		- 143	- 70,649		- 70,649	- 62,312		- 62,312
Unrealized Discount on trust fund investments	- 12		- 12	- 550		- 550	- 95		- 95
Rents and Royalties on the Outer Continental Shelf lands ..	378		- 378	3,150		- 3,150	3,004		- 3,004
Total—Undistributed offsetting receipts	- 5,147	378	- 5,524	- 107,404	3,151	- 110,555	- 96,019	3,006	- 99,025
Total outlays	130,841	15,095	115,746	1,542,110	219,549	1,322,561	1,429,281	177,504	1,251,776
Total On-Budget	102,473	11,384	91,089	1,255,723	174,849	1,080,874	1,163,863	137,152	1,026,711
Total Off-Budget	28,367	3,710	24,657	286,388	44,701	241,687	265,417	40,352	225,065
Total Surplus (+) or Deficit (-)			- 6,829			- 268,729			- 220,469
Total On-Budget			- 8,386			- 320,926			- 277,059
Total Off-Budget			+ 1,557			+ 52,198			+ 56,590

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	43,200	39,386
Receipts from off-budget Federal entities	463	1,082
Intrabudgetary transactions	210,707	185,431
Governmental receipts	43,154	.....
Total receipts offset against outlays	297,526	225,900

¹Includes an adjustment of \$11 million to record the interest expense on zero-coupon bonds issued by the Architect of the Capitol to finance the Federal Judiciary Office Building.

²Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

³Includes receipts totalling \$2,763 million.

..... No transactions.

(**) Less than \$500,000.

Note: Details may not add to totals due to rounding.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, September 1991 and Other Periods
[\$ millions]

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	50,905	431,990	375,883	3,218,313	3,599,399	3,650,303
Federal Financing Bank				15,000	15,000	15,000
Total public debt securities	50,905	431,990	375,883	3,233,313	3,614,399	3,665,303
Plus premium on public debt securities	-3	7	210	816	826	823
Less discount on public debt securities	-376	24,333	44,572	60,627	85,336	84,960
Total public debt securities net of premium and discount	51,278	407,664	331,520	3,173,504	3,529,890	3,581,168
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C)	-5,149	-15,018	7,289	32,768	22,900	17,751
Total federal securities	46,128	392,646	338,809	3,206,273	3,552,790	3,598,919
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	18,097	123,806	118,708	795,907	901,616	919,713
Less discount of Federal securities held as investments of Government accounts	-62	7,962			8,024	7,962
Net federal securities held as investments of Government accounts	18,159	115,844	118,708	795,907	893,593	911,751
Total borrowing from the public	27,970	276,802	220,101	2,410,366	2,659,198	2,687,168
Accrued interest payable to the public	5,848	-2,511	3,052	44,537	36,178	42,026
Allocations of special drawing rights	152	-120	552	6,823	6,551	6,703
Deposit funds	-511	-268	-943	8,422	8,665	8,154
Miscellaneous liability accounts (includes checks outstanding etc.)	-2,714	-6,245	-1,341	9,882	6,351	3,637
Total liability accounts	30,745	267,657	221,422	2,480,030	2,716,942	2,747,687
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ¹						
Federal Reserve account	1,183	290	-5,814	7,638	6,745	7,928
Tax and loan note accounts	21,950	1,040	4,996	32,517	11,606	33,556
Balance	23,133	1,329	-818	40,155	18,351	41,484
Special drawing rights:						
Total holdings	243	56	1,179	10,666	10,479	10,722
SDR certificates issued to Federal Reserve Banks		-1,500		-8,518	-10,018	-10,018
Balance	243	-1,444	1,179	2,148	461	704
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments				19,699	19,699	19,699
Maintenance of value adjustments	556	-440	2,020	5,253	4,257	4,813
Letter of credit issued to IMF	164	-69	-641	-14,976	-15,209	-15,045
Dollar deposits with the IMF	2	-2	7	-58	-62	-60
Receivable/payable (-) for interim maintenance of value adjustments	-352	726	-1,215	-1,035	42	-309
Balance	370	215	172	8,883	8,728	9,098
Loans to International Monetary Fund			-74	(**)	(**)	(**)
Other cash and monetary assets	-13,121	-4,464	131	9,653	18,311	5,189
Total cash and monetary assets	10,625	-4,364	590	60,839	45,851	56,475
Miscellaneous asset accounts	13,344	8,261	928	9,506	4,423	17,767
Total asset accounts	23,969	3,897	1,518	70,345	50,273	74,242
Excess of liabilities (+) or assets (-)	+ 6,776	+ 263,760	+ 219,904	+ 2,409,685	+ 2,666,669	+ 2,673,445
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	53	4,969			4,916	4,969
Total budget and off-budget federal entities [Financing of deficit (+) or disposition of surplus (-)]	+ 6,829	+ 268,729	+ 220,469	+ 2,409,685	+ 2,671,585	+ 2,678,414

¹ Major sources of information used to determine Treasury's operating cash income include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communication System and reconciling wires from Internal Revenue Centers. Operating cash is presented on a modified cash basis; deposits are reflected as received and withdrawals are reflected as processed.

... No transactions.

(**) Less than \$500,000.

Note: Details may not add to totals due to rounding.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, September 1991 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	2,665,667	2,408,750	2,187,588
Adjustments during current fiscal year for changes in composition of unified budget:			
Reclassification of Thrift Savings Plan Clearing Accounts for Defense and CIA to a non-budgetary status			25
Revisions by Federal Agencies to the prior budget results	1,002	103	1,335
Prior year revision for accrued interest		833	833
Excess of liabilities beginning of period (current basis)	2,666,669	2,409,685	2,189,781
Budget surplus (–) or deficit:			
Based on composition of unified budget in prior fiscal year	6,829	268,729	220,469
Changes in composition of unified budget			
Total surplus (–) or deficit (Table 2)	6,829	268,729	220,469
Total—on-budget (Table 2)	8,386	320,926	277,059
Total—off-budget (Table 2)	–1,557	–52,198	–56,590
Transactions not applied to current year's surplus or deficit:			
Seigniorage	–33	–438	–547
Profit on sale of gold	–20	–20	–5
Net receipts from cancelled checks		–4,511	
Net gain/loss for IMF loan valuation adjustment			–12
Total—transactions not applied to current year's surplus or deficit	–53	–4,969	–564
Excess of liabilities close of period	2,673,445	2,673,445	2,409,685

Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, September 1991 and Other Periods

Classification	[\$ millions]					
	Net Transactions (–) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States				(**)	(**)	(**)
Federal Deposit Insurance Corporation:						
Bank Insurance Fund	–1	–2,886	–149	2,981	96	95
FSLIC Resolution Fund	–5,302	–13,215	–632	19,339	11,425	6,124
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	(**)	(**)	(**)	7	7	7
Department of Housing and Urban Development:						
Federal Housing Administration	21	–21	62	357	315	336
Department of the Interior:						
Bureau of Land Management				13	13	13
Department of Transportation:						
Coast Guard:						
Family housing mortgages				(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	2	12	111	1137	1147	149
Department of Defense:						
Homeowners assistance mortgages		(**)	–3	3	3	3
Independent agencies:						
National Archives and Records Administration				302	302	302
Postal Service		–30		250	220	220
Tennessee Valley Authority	131	1,123	8,000	9,380	10,372	10,503
Total agency securities	–5,149	–15,018	7,289	32,768	22,900	17,751

¹Includes an adjustment of \$11 million to record the interest expense on zero-coupon bonds issued by the Architect of the Capitol to finance the Federal Judiciary Office Building.
....No transactions.

(**)Less than \$500,000.
Note: Details may not add to totals due to rounding.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, September 1991 and Other Periods

[\$ millions]						
Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
Guaranty Reserve Fund	-47	-505	58	505	47	.....
Housing and Other Credit Guarantee Program, AID		48	24	82	130	130
Department of Agriculture:						
Commodity Credit Corporation	293	5,174	2,913	16,619	21,501	21,794
Farmers Home Administration:						
Agriculture Credit Insurance Fund	720	-2,045	1,440	14,035	11,270	11,990
Rural Development Insurance Fund	50	-945	-665	2,981	1,986	2,036
Rural Housing Insurance Fund	400	-300	-1,930	4,111	3,411	3,811
Federal Crop Insurance Corporation:						
Federal Crop Insurance Corporation Fund				113	113	113
Rural Electrification Administration:						
Rural Communication Development Fund				25	25	25
Rural Electrification and Telephone Revolving Fund	-124			7,865	7,989	7,865
Rural Telephone Bank				759	759	759
Department of Commerce:						
Federal Ship Financing Fishing Vessels, NOAA			6	6	6	6
Department of Education:						
College Housing and Academic Facilities Fund		70	36	67	137	137
College Housing Loans	-55	-55	-273	649	649	594
Department of Energy:						
Bonneville Power Administration	-83	-23	-100	1,694	1,754	1,672
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration Fund	160	1,786	1,086	5,537	7,163	7,323
Housing for the Elderly or Handicapped		439	338	7,019	7,458	7,458
Public and Indian Housing:						
Low-Rent Public Housing	-100				100	.....
Department of the Interior:						
Bureau of Mines, Helium Fund				252	252	252
Department of Justice:						
Federal Prison Industries, Incorporated				20	20	20
Department of Transportation:						
Federal Aviation Administration:						
Aircraft Purchase Loan Guarantee Program	(**)	(**)	(**)	1	1	1
Federal Railroad Administration:						
Settlements of Railroad Litigation		-3	-39	-36	-39	-39
Regional Rail Reorganization Program		(**)	-56	39	39	39
Department of the Treasury:						
Federal Financing Bank Revolving Fund	5,314	20,915	35,927	158,318	173,920	179,234
Department of Veterans Affairs:						
Direct Loan Revolving Fund				1,730	1,730	1,730
Other Independent Agencies:						
Federal Emergency Management Agency:						
National Insurance Development Fund		14	15	138	152	152
Federal Deposit Insurance Corporation:						
FSLIC Resolution Fund			-35			
Pennsylvania Avenue Development Corporation:						
Land Acquisition and Development Fund			16	66	66	66
Railroad Retirement Board:						
Railroad Retirement Account				2,128	2,128	2,128
Social Security Equivalent Benefit Account	231	162	34	2,369	2,301	2,532
Smithsonian Institution:						
John F. Kennedy Center Parking Facilities				20	20	20
Tennessee Valley Authority				150	150	150
Total agency borrowing from the Treasury financed through public debt securities issued						
	6,759	24,733	38,797	227,263	245,237	251,996

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, September 1991 and Other Periods—Continued

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	- 80	- 5,156	- 433	9,756	4,680	4,600
Department of Agriculture:						
Rural Electrification Administration	- 49	- 189	- 8	23,450	23,311	23,261
Farmers Home Administration:						
Agriculture Credit Insurance Fund	- 640	- 1,975	- 3,322	20,343	19,008	18,368
Rural Housing Insurance Fund		620	2,060	28,031	28,651	28,651
Rural Development Insurance Fund				3,675	3,675	3,675
Department of the Navy		- 48	- 48	1,672	1,624	1,624
Department of Education:						
Student Loan Marketing Association		- 30	- 30	4,880	4,850	4,850
Department of Health and Human Services, Except Social Security:						
Medical Facilities Guarantee and Loan Fund	(**)	- 16	- 11	157	142	142
Department of Housing and Urban Development:						
Low Rent Housing Loans and Other Expenses		- 47	- 45	1,951	1,903	1,903
Community Development Grants	- 4	- 39	- 39	244	208	205
Department of Interior:						
Territorial and International Affairs	- 1	- 2	- 2	55	54	53
Department of Transportation:						
Federal Railroad Administration	(**)	- 2	- 14	23	21	21
General Services Administration:						
Federal Buildings Fund	3	260	- 11	367	624	628
National Aeronautics and Space Administration:						
Space Flight, Control and Data Communications		- 1,063	101	1,096	33	33
Small Business Administration:						
Business Loan and Investment Fund	- 25	- 193	- 234	1,133	966	940
Independent Agencies:						
Export-Import Bank of the United States	23	- 79	356	11,340	11,238	11,261
Federal Deposit Insurance Corporation:						
Bank Insurance Fund	650	8,296			7,646	8,296
National Credit Union Administration	(**)	57	- 55	57	114	114
Pennsylvania Avenue Development Corporation	1	33			32	33
Postal Service	1,800	1,503	503	6,698	6,401	8,201
Resolution Trust Corporation	4,100	21,401	41,482	41,482	58,782	62,882
Tennessee Valley Authority	- 465	- 2,416	- 3,024	16,738	14,787	14,322
Washington Metropolitan Transit Authority				177	177	177
Total borrowing from the Federal Financing Bank	5,314	20,915	37,226	173,325	188,926	194,239

Note: This table includes lending by the Federal Financing Bank accomplished by the purchase of agency financial assets, by the acquisition of agency debt securities, and by direct loans on behalf of an agency. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

... No transactions.

(*) Less than \$500,000.

Note: Details may not add to totals due to rounding.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 1991 and Other Periods

[\$ millions]						
Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	3	(**)	-5	6	3	7
Department of Commerce	(**)	-1	-10	9	9	9
Department of Defense	-165	7,607	.....	.....	7,772	7,607
Department of Energy	-30	531	363	2,492	3,053	3,024
Department of Health and Human Services .....	.....	-11	6	11	.....	.....
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	-176	13	542	6,635	6,823	6,647
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities	-6	-1	1	4	9	3
Agency securities .....	.....	.....	.....	65	65	65
Guarantees of mortgage-backed securities:						
Public debt securities	-137	277	455	2,051	2,464	2,328
Agency securities	-3	-6	7	79	77	74
Other	(**)	73	69	145	217	217
Department of the Interior:						
Public debt securities	-277	-170	280	1,357	1,464	1,187
Department of Labor	210	8,759	689	1,607	10,157	10,367
Department of Transportation	6	167	68	604	765	771
Department of the Treasury	719	552	775	1,954	1,788	2,507
Department of Veterans Affairs:						
Veterans reopened insurance fund	-4	21	18	674	699	695
Canteen Service Revolving Fund .....	.....	4	5	45	49	49
Guaranty and Indemnity Fund	27	272	113	113	358	385
Independent agencies:						
Export-Import Bank of the United States	-212	12	11	78	302	90
Federal Emergency Management Agency:						
National insurance development fund .....	.....	183	-298	200	383	383
Federal Deposit Insurance Corporation:						
Bank Insurance Fund	-936	-2,330	6,223	8,438	7,043	6,108
FSLIC Resolution Fund:						
Public debt securities	357	37	-937	902	582	939
Savings Association Insurance Fund	-5	35	13	13	53	48
Postal Service	-1,329	276	-1,356	3,064	4,668	3,339
National Credit Union Administration	-4	265	48	1,895	2,165	2,160
Tennessee Valley Authority	-282	-1,877	5,447	5,447	3,852	3,570
Other	-69	126	-9	625	820	751
Other	62	312	223	2,074	2,324	2,386
Total public debt securities	-2,248	15,132	12,733	40,445	57,824	55,576
Total agency securities	-3	-6	7	145	142	139
Total Federal funds	-2,251	15,126	12,741	40,590	57,966	55,715
Trust funds:						
Legislative Branch:						
United States Tax Court .....	.....	(**)	(**)	3	4	4
Library of Congress	-4	-2	1	4	6	1
Other	(**)	1	5	25	26	26
The Judiciary:						
Judicial survivors annuity fund .....	.....	16	16	158	174	174
Department of Agriculture	-8	-6	5	11	13	5
Department of Commerce .....	(**)	.....	.....	.....	.....	.....
Department of Defense—Military	(**)	1	(**)	8	8	8
Department of Defense—Civil:						
Military Retirement Fund	-1,088	11,304	11,265	64,752	77,143	76,056
Other	-362	-23	33	1,018	1,357	995

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 1991 and Other Periods—Continued

Classification	[\$ millions]					
	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds—Continued						
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	3,954	51,841	55,151	203,717	251,603	255,557
Federal disability insurance trust fund	199	1,600	3,077	11,505	12,906	13,105
Federal hospital insurance trust fund:						
Public debt securities	1,291	13,078	13,335	96,249	108,035	109,327
Federal supplementary medical insurance trust fund	– 1,109	1,955	2,358	14,286	17,350	16,241
Other	9	114	187	386	491	501
Department of the Interior:						
Public debt securities	– 37	31	4	210	277	241
Department of Labor:						
Unemployment trust fund	– 1,743	– 2,958	5,533	50,528	49,312	47,569
Other	– 1	4	15	48	53	52
Department of State:						
Foreign service retirement and disability fund	138	540	509	4,881	5,283	5,421
Other			(**)			
Department of Transportation:						
Airport and airway trust fund	– 153	882	1,398	14,312	15,347	15,194
Highway trust fund	56	2,711	701	16,679	19,333	19,389
Other	45	331	406	900	1,186	1,231
Department of the Treasury	– 20	– 23	4	152	149	128
Department of Veterans Affairs:						
Government life insurance fund	– 2	– 16	– 18	164	151	148
National service life insurance:						
Public debt securities	– 59	233	223	10,917	11,208	11,150
Veterans special life insurance fund	– 6	59	65	1,298	1,363	1,357
General Post Fund National Homes		1	3	31	31	31
Environmental Protection Agency	– 92	1,157	591	2,742	3,991	3,899
National Aeronautics and Space Administration		(**)	(**)	15	16	16
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	19,267	22,863	21,097	235,686	239,282	258,549
Employees health benefits fund	33	958	1,190	4,612	5,536	5,570
Employees life insurance fund	4	857	925	10,606	11,458	11,463
Retired employees health benefits fund		(**)	(**)	1	1	1
Independent agencies:						
Federal Deposit Insurance Corporation			– 12,800			
Federal Emergency Management Agency		– 1	1	1		
Harry S. Truman Memorial Scholarship Trust Fund	1	1	2	49	50	51
Japan-United States Friendship Commission	(**)	1	– 1	16	17	17
Railroad Retirement Board	34	1,163	682	9,271	10,400	10,434
Other	– 1	10	2	78	89	88
Total public debt securities	20,348	108,680	105,967	755,317	843,650	863,997
Total trust funds	20,348	108,680	105,967	755,317	843,650	863,997
Grand total	18,097	123,806	118,708	795,907	901,616	919,713

... No transactions.
(**) Less than \$500,000.

Note: Investments are in public debt securities unless otherwise noted.
Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1991
[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts														
Individual income taxes	40,709	27,178	46,490	50,892	27,940	11,305	77,790	20,024	44,533	38,427	34,560	47,979	467,827	466,884
Corporation income taxes	1,614	1,294	22,523	3,829	2,495	12,807	13,296	2,032	16,540	1,770	1,306	18,580	98,086	93,507
Social insurance taxes and contributions:														
Employment taxes and contributions	25,144	31,209	24,918	38,472	27,824	32,416	39,671	27,192	34,152	28,424	27,664	33,439	370,526	353,891
Unemployment insurance	1,082	2,098	217	778	1,678	226	2,435	6,928	251	1,578	3,417	234	20,922	21,635
Other retirement contributions	373	416	345	354	370	402	372	426	355	358	422	370	4,563	4,522
Excise taxes	2,993	2,930	2,986	2,921	2,583	4,132	3,820	3,635	3,518	4,249	4,626	4,038	42,430	35,345
Estate and gift taxes	1,065	845	741	906	772	864	1,546	835	708	1,065	853	939	11,138	11,500
Customs duties	1,528	1,354	1,281	1,324	1,215	1,271	1,219	1,244	1,215	1,464	1,484	1,322	15,921	16,707
Miscellaneous receipts	2,478	3,183	2,399	1,237	2,780	1,381	231	1,245	2,117	1,258	2,093	2,018	22,419	27,316
Total—budget receipts this year ..	76,986	70,507	101,900	100,713	67,657	64,805	140,380	63,560	103,389	78,593	76,426	108,917	1,053,832	.....
(On-budget)	57,025	45,530	82,059	70,022	45,594	39,011	108,745	41,957	76,322	56,327	54,652	82,703	759,948	.....
(Off-budget)	19,960	24,977	19,841	30,690	22,063	25,794	31,634	21,603	27,067	22,266	21,775	26,214	293,885	.....
Total—budget receipts prior year	68,420	71,174	89,122	99,524	65,141	64,805	139,604	69,186	110,601	72,329	78,462	102,939	.....	1,031,308
(On-budget)	50,116	51,951	69,044	74,229	44,104	38,975	106,755	45,489	83,704	50,418	56,260	78,606	.....	749,652
(Off-budget)	18,304	19,223	20,077	25,295	21,037	25,829	32,849	23,697	26,897	21,911	22,202	24,333	.....	281,656
Outlays														
Legislative Branch	209	219	144	189	140	156	146	352	194	187	195	163	2,295	2,244
The Judiciary	112	128	164	193	152	138	141	217	139	241	229	134	1,989	1,641
Executive Office of the President ..	17	11	17	16	17	18	17	17	15	18	12	19	193	157
Funds Appropriated to the President:														
International security assistance ..	447	4,756	316	-173	292	1,170	249	1,354	399	353	299	70	9,531	8,352
International development assistance	415	153	211	376	169	293	525	208	172	450	237	236	3,444	3,528
Other	-262	-447	-517	334	397	-372	303	43	-344	-631	10	236	-1,251	-1,793
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	1,123	1,804	2,820	1,614	417	1,288	1,230	861	45	-80	-220	-13	10,890	7,358
Other	3,695	4,670	2,533	2,939	2,727	3,762	3,978	4,199	3,774	4,109	3,305	3,537	43,229	38,653
Department of Commerce	257	334	252	192	147	186	193	252	166	254	192	161	2,585	3,734
Department of Defense:														
Military:														
Department of the Army	7,046	8,554	7,292	6,376	7,739	8,515	7,905	9,567	6,094	7,278	7,961	6,032	90,359	78,016
Department of the Navy	8,420	9,504	8,000	6,972	8,015	9,055	8,688	9,603	7,518	8,881	9,878	7,645	102,180	97,725
Department of the Air Force	7,253	9,207	8,503	5,741	7,742	8,205	8,094	9,049	6,821	7,516	9,137	7,241	94,510	93,546
Defense agencies:														
Defense Cooperation Account ..	-1,630	-2,300	-378	-1,086	-8,887	-12,851	-5,196	-5,801	-782	-2,164	-1,290	-1,252	-43,618	.....
Other	1,379	1,774	1,398	1,802	1,479	1,927	1,350	1,673	1,438	1,555	1,380	1,340	18,494	20,468
Total Military	22,467	26,739	24,816	19,804	16,089	14,852	20,841	24,091	21,090	23,066	27,065	21,006	261,925	289,755
Civil	2,174	2,192	2,119	2,251	2,191	2,186	2,204	2,224	2,202	2,205	2,300	2,290	26,538	24,975
Department of Education	2,308	2,065	2,329	2,508	2,374	2,413	1,911	2,152	1,748	1,505	2,094	1,931	25,339	23,109
Department of Energy	1,339	1,177	1,097	896	875	802	697	1,224	1,117	1,037	1,225	973	12,459	12,028
Department of Health and Human Services, except Social Security:														
Public Health Service	1,264	1,168	1,114	1,201	1,189	1,345	1,325	1,503	1,240	1,168	1,441	1,391	15,348	14,007
Health Care Financing Administration:														
Grants to States for Medicaid ..	3,901	3,844	3,840	4,131	3,961	4,078	4,359	4,294	5,354	4,748	4,658	5,364	52,533	41,103
Federal hospital ins. trust fund ..	4,800	5,829	6,469	5,687	5,778	5,805	6,360	6,615	5,425	6,230	6,420	5,325	70,742	66,687
Federal supp. med. ins. trust fund	3,492	4,044	3,673	3,759	3,475	3,472	4,166	4,449	3,591	4,477	4,486	3,939	47,021	43,022
Other	2,795	2,751	3,043	2,926	3,085	3,803	3,128	3,088	3,147	3,123	3,235	1,356	35,480	34,081
Social Security Administration	2,792	2,346	1,416	1,521	1,370	1,352	2,794	2,613	160	3,064	2,650	242	22,320	18,147
Family Support Administration	1,485	1,131	1,535	1,854	1,549	1,392	1,583	1,455	1,399	1,569	1,345	1,110	17,407	15,236
Human Development Service	441	404	922	927	634	736	699	574	718	728	699	611	8,093	6,877
Other	-3,686	-3,671	-8,041	-3,938	-4,110	-4,825	-4,126	-4,091	-4,153	-4,112	-4,289	-2,361	-51,403	-45,482
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	18,871	19,332	21,244	19,908	19,960	20,064	20,135	20,151	23,482	20,185	20,215	20,228	243,774	224,475
Federal disability ins. trust fund	2,118	2,190	2,951	2,296	2,273	2,340	2,351	2,414	2,438	2,364	2,442	2,417	28,592	25,230
Other	-1,539	-7	-32	-1,341	-1	-7	-1,328	-25	-7	-1,647	-31	-7	-5,971	-4,707

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1991—Continued
[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	1,977	2,135	1,924	1,870	1,782	1,685	2,009	1,839	1,920	1,850	1,839	1,921	22,751	20,167
Department of the Interior	592	597	435	594	348	375	533	570	388	469	453	739	6,094	5,795
Department of Justice	968	793	514	618	695	592	738	755	608	654	672	637	8,244	6,507
Department of Labor:														
Unemployment trust fund	1,643	1,682	2,006	2,798	2,640	2,896	2,954	2,647	2,305	2,502	2,335	2,027	28,434	20,250
Other	599	165	564	430	186	155	571	628	703	742	669	202	5,614	5,065
Department of State	376	695	313	153	365	309	380	355	254	410	396	246	4,252	3,979
Department of Transportation:														
Highway trust fund	1,422	1,240	1,364	1,108	758	885	992	1,193	1,274	1,236	1,562	1,429	14,463	14,192
Other	1,358	1,083	1,423	1,451	1,295	1,192	1,535	1,379	1,218	1,406	1,441	1,257	16,041	14,444
Department of the Treasury:														
Interest on the public debt	18,082	21,883	46,784	18,373	17,826	18,585	18,602	23,151	47,569	18,289	19,129	17,750	286,022	264,853
Other	-2,527	-2,491	-265	-1,217	928	1,275	-888	-330	-272	-1,643	7	-1,705	-9,128	-9,589
Department of Veterans Affairs:														
Compensation and pensions	1,304	2,563	1,324	59	1,339	1,317	1,476	2,657	65	1,345	2,659	61	16,168	14,453
National service life	63	62	69	72	72	81	77	73	69	67	68	57	830	825
United States government life	2	2	2	2	2	3	2	3	2	3	2	2	28	32
Other	1,516	1,390	1,033	815	1,164	1,315	1,629	936	1,028	1,239	930	1,193	14,187	13,689
Environmental Protection Agency	493	456	447	423	458	464	538	426	519	538	465	544	5,770	5,108
General Services Administration	107	345	-309	170	-407	446	-508	396	353	-477	179	192	487	-123
National Aeronautics and Space Administration	1,351	1,155	1,396	851	1,063	1,139	1,220	1,235	1,030	1,089	1,201	1,148	13,878	12,429
Office of Personnel Management	2,788	2,476	2,828	3,267	2,879	3,023	2,975	2,690	3,058	2,977	2,988	2,860	34,808	31,949
Small Business Administration	201	35	1	39	29	41	62	37	49	46	37	36	613	692
Independent agencies:														
Federal Deposit Insurance Corp.:														
Bank Insurance Fund	815	280	583	-442	-2,057	-572	596	901	2,525	5,075	-1,535	1,195	7,363	6,429
Savings Association Fund	-16	1	17	-11	-4	-6	-16	-3	-1	6	-8	5	-36	87
FSLIC Resolution Fund	496	267	565	330	137	1,119	718	1,002	-14	408	1,922	1,606	8,556	5,213
Postal Service:														
Public Enterprise Funds (Off Budget)	13	349	130	-443	-486	695	-698	-919	-306	-310	728	2,562	1,317	1,626
Payment to the Postal Service Fund	127	.....	29	118	.....	.....	118	.....	.....	118	(**)	.....	511	490
Resolution Trust Corporation	5,683	2,810	2,673	-400	2	4,385	3,340	1,427	3,494	9,211	4,156	13,971	50,751	46,547
Tennessee Valley Authority	18	-22	-78	26	-2	-122	134	179	-50	-29	119	-195	-22	-312
Other independent agencies	1,316	1,768	1,138	1,093	1,101	1,334	1,102	1,331	-1,756	1,187	1,232	1,169	12,014	13,585
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,753	-2,494	-2,587	-2,828	-2,621	-2,924	-3,061	-2,980	-2,959	-3,047	-2,960	-4,992	-36,206	-33,611
Interest received by trust funds	-302	-3,954	-29,230	-77	-542	-196	-272	-4,703	-30,638	-45	-547	-143	-70,649	-62,312
Rents and royalties on Outer Continental Shelf lands	-468	-281	-304	-281	-258	-28	-470	-200	-92	-407	18	-378	-3,150	-3,004
Other	-13	-11	-10	-8	-7	-34	-16	-4	-3	-132	-301	-12	-550	-97
Totals this year:														
Total outlays	108,270	118,142	109,212	99,023	93,834	105,876	110,249	116,906	105,849	119,384	120,071	115,746	1,322,561	.....
(On-budget)	89,358	96,693	94,679	79,105	72,667	83,339	90,361	95,902	90,901	99,532	97,247	91,089	1,080,874	.....
(Off-budget)	18,913	21,449	14,533	19,918	21,167	22,536	19,887	21,004	14,948	19,852	22,824	24,657	241,687	.....
Total—surplus (+) or deficit (-) ..	-31,285	-47,635	-7,311	+1,690	-26,177	-41,071	+30,131	-53,346	-2,460	-40,791	-43,645	-6,829	-268,729	.....
(On-budget)	-32,332	-51,163	-12,620	-9,082	-27,073	-44,329	+18,384	-53,945	-14,579	-43,205	-42,596	-8,386	-320,926	.....
(Off-budget)	+1,048	+3,528	+5,309	+10,772	+896	+3,258	+11,747	+599	+12,119	+2,414	-1,049	+1,557	+52,198	.....
Total—borrowing from the public less premium & discount	27,809	46,062	13,176	25,478	34,808	-9,059	-8,442	40,751	10,919	34,590	32,742	27,970	276,802	220,101
Totals—outlays prior year	94,503	100,906	103,893	91,242	100,348	118,128	97,775	111,668	121,706	98,253	131,181	82,171	.....	1,251,776
(On-budget)	74,716	81,003	92,296	72,927	80,785	97,605	79,659	91,718	105,746	79,806	89,692	80,758	.....	1,026,711
(Off-budget)	19,787	19,904	11,598	18,315	19,563	20,524	18,116	19,950	15,960	18,447	41,489	1,413	.....	225,065
Total—surplus (+) or deficit (-) prior year	-26,084	-29,732	-14,772	+8,282	-35,207	-53,324	+41,829	-42,482	-11,105	-25,924	-52,719	+20,768	.....	-220,469
(On-budget)	-24,600	-29,052	-23,251	+1,302	-36,681	-58,629	+27,096	-46,229	-22,042	-29,388	-33,432	-2,152	.....	-277,059
(Off-budget)	-1,483	-680	+8,480	+6,980	+1,474	+5,306	+14,733	+3,747	+10,937	+3,464	-19,287	+22,919	.....	+56,590

.....No transactions.

(**)Less than \$500,000.

Note: Details may not add to totals due to rounding.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of September 30, 1991
[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities Held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	417	534	- 118	6,206	5,270	936	14,312	15,347	15,194
Black lung disability	269	372	- 103	872	935	- 63	.....	.....	.....
Federal disability insurance	2,588	2,417	171	30,135	28,592	1,543	11,505	12,906	13,105
Federal employees life and health .....	.....	- 43	43	.....	- 1,796	1,796	15,219	16,996	17,033
Federal employees retirement	22,009	2,727	19,282	57,151	33,689	23,462	240,729	244,743	264,147
Federal hospital insurance	7,078	5,325	1,753	85,038	70,742	14,296	96,249	108,035	109,327
Federal old-age and survivors insurance	24,177	20,228	3,949	295,747	243,774	51,972	203,717	251,603	255,557
Federal supplementary medical insurance	2,347	3,939	- 1,592	48,166	47,021	1,145	14,286	17,350	16,241
Highways	1,676	1,551	124	18,453	15,723	2,730	16,679	19,333	19,389
Military advances	595	992	- 397	12,534	11,473	1,061	.....	.....	.....
Railroad retirement	420	608	- 188	8,109	7,233	876	9,271	10,400	10,434
Military retirement	1,367	1,966	- 599	35,970	23,091	12,879	64,752	77,143	76,056
Unemployment	290	2,027	- 1,738	25,535	28,434	- 2,899	50,528	49,312	47,569
Veterans life insurance	35	98	- 63	1,496	1,216	280	12,380	12,722	12,655
All other trust	343	700	- 358	5,777	3,626	2,151	5,694	7,761	7,290
Total trust fund receipts and outlays and investments held from Table 6-D	63,609	43,442	20,167	631,188	519,024	112,164	755,317	843,650	863,997
Less interfund transactions	25,432	25,432	.....	183,450	183,450	.....		
Trust fund receipts and outlays on the basis of tables 4 & 5	38,177	18,010	20,167	447,738	335,574	112,164			
Total federal fund receipts and outlays	72,861	99,857	- 26,996	633,069	1,013,961	- 380,893			
Less interfund transactions	340	340	.....	640	640	.....		
Federal fund receipts & outlays on the basis of tables 4 & 5	72,521	99,517	- 26,996	632,429	1,013,321	- 380,893			
Less offsetting proprietary receipts	1,781	1,781	.....	26,335	26,335	.....		
Net budget receipts & outlays	108,917	115,746	- 6,829	1,053,832	1,322,561	- 268,729			

... No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side

of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

Note: Details may not add to totals due to rounding.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, September 1991 and Other Periods

[\$ millions]			
Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	47,979	467,827	466,884
Corporation income taxes	18,580	98,086	93,507
Social insurance taxes and contributions:			
Employment taxes and contributions	33,439	370,526	353,891
Unemployment insurance	234	20,922	21,635
Other retirement contributions	370	4,563	4,522
Excise taxes	4,038	42,430	35,345
Estate and gift taxes	939	11,138	11,500
Customs	1,322	15,921	16,707
Miscellaneous	2,018	22,419	27,316
Total	108,917	1,053,832	1,031,308
NET OUTLAYS			
National defense	21,929	272,514	299,331
International affairs	1,026	16,167	13,762
General science, space, and technology	1,365	15,946	14,444
Energy	- 573	1,750	2,372
Natural resources and environment	1,597	18,708	17,067
Agriculture	227	14,864	11,958
Commerce and housing credit	20,097	75,639	67,160
Transportation	2,764	31,531	29,485
Community and regional development	616	7,432	8,498
Education, training, employment and social services	3,086	41,479	38,497
Health	7,031	71,183	57,716
Medicare	8,245	104,489	98,102
Income security	11,761	171,190	147,314
Social security	22,639	269,015	248,623
Veterans benefits and services	1,322	31,344	29,112
Administration of justice	966	12,295	10,004
General government	1,181	11,358	10,724
Interest	15,838	195,012	184,221
Undistributed offsetting receipts	- 5,369	- 39,356	- 36,615
Total	115,746	1,322,561	1,251,776

Note: Details may not add to totals due to rounding.

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The *Monthly Treasury Statement (MTS)* is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, excluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain in-

tragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19__* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, The Budget of the United States Government, FY 19__*
- The United States Budget in Brief, FY 19__*
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

ERRATA

Final Monthly Treasury Statement

of Receipts and Outlays of the United States Government

For Fiscal Year 1991 Through **September 30, 1991**, and Other Periods

Attention is called to the following corrections on the pages and columns indicated:

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government (\$ millions)

	Receipts	Outlays
page 2		
FY 1991		
September	108,917	115,746
should be.....	109,345	116,174
Year-to-Date	1,053,832	1,322,561
should be.....	1,054,260	1,322,989

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government (\$ millions)

	This month	Current Fiscal Year to Date
page 3		
Total on-budget and off-budget results:		
Total receipts	108,917	1,053,832
should be.....	109,345	1,054,260
On-budget receipts	82,703	759,948
should be.....	83,131	760,375
Total outlays.....	115,746	1,322,561
should be.....	116,174	1,322,989
On-budget outlays.....	91,089	1,080,874
should be.....	91,517	1,081,302

Table 3. Summary of Receipts and Outlays of the U.S. Government (\$ millions)

	This month	Fiscal Year to Date *
page 5		
Budget Receipts:		
Miscellaneous receipts.....	2,018	22,419
should be.....	2,446	22,847
Total Receipts	108,917	1,053,832
should be.....	109,345	1,054,260
(On-budget).....	82,703	759,948
should be.....	83,131	760,376
Budget Outlays:		
Department of Health and Human Services, except Social Security.....	16,978	217,541
should be.....	17,406	217,969
Total Outlays.....	115,746	1,322,561
should be.....	116,174	1,322,989
(On-budget).....	91,089	1,080,874
should be.....	91,517	1,081,302

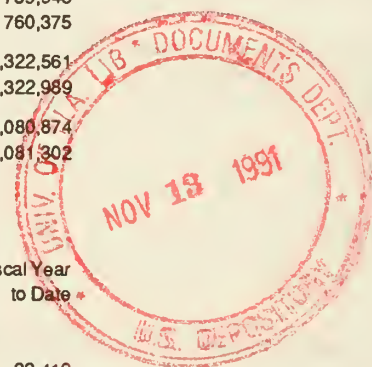


Table 4. Receipts of the U.S. Government (\$ millions)

	This Month		Current Fiscal Year to Date	
	Gross Receipts	Receipts	Gross Receipts	Receipts
page 6				
Miscellaneous receipts:				
All other	382	382	3,270	3,261
should be	810	810	3,698	3,689
Total--Miscellaneous receipts	2,019	2,018	22,429	22,419
should be	2,447	2,446	22,857	22,847
Total--Receipts.....	111,990	108,917	1,151,470	1,053,832
should be	112,418	109,345	1,151,897	1,054,260
Total--On-budget.....	85,776	82,703	856,915	759,948
should be	86,204	83,131	857,343	760,375

Table 5. Outlays of the U.S. Government (\$ millions)

	This month		Current Fiscal Year to Date	
	Gross Outlays	Outlays	Gross Outlays	Outlays
page 11				
Social Security Administration:				
Supplemental security income program	172	172	15,498	15,498
should be	600	600	15,926	15,926
Total--Social Security Administration.	242	242	22,320	22,320
should be	670	670	22,748	22,748
page 12				
Total--Department of Health and Human Services Except Social Security	18,002	16,978	229,757	217,541
should be	18,430	17,406	230,185	217,969
page 19				
Total--Outlays	130,841	115,746	1,542,110	1,322,561
should be	131,269	116,174	1,542,538	1,322,989
Total--On-budget.....	102,473	91,089	1,255,723	1,080,874
should be	102,901	91,517	1,256,150	1,081,302

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government (\$ millions)

	This month	Fiscal Year to Date
page 29		
RECEIPTS:		
Miscellaneous	2,018	22,419
should be	2,446	22,847
Total	108,917	1,053,832
should be	109,345	1,054,260
NET OUTLAYS:		
Income security	11,761	171,190
should be	12,189	171,618
Total	115,746	1,322,561
should be	116,174	1,322,989

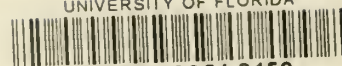
Note: Changes noted in the above tables are also reflected in Table 7, pages 26 & 27; and in Table 8, page 28.

Scheduled Release

**The release date for the October 1991 Statement
will be 2:00 pm EST November 22, 1991.**

For sale by the Superintendent of Documents, U.S. Government Printing
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